

A light blue world map is centered in the background of the slide, showing the continents of North America, South America, Europe, Africa, Asia, and Australia.

# **XBRL GL: Update and Innovative Uses**

**Global Solution to Internal Reporting**

*Digital Accounting Research Conference \* 14-October-04*

*Huelva, Spain*

*Eric E. Cohen \* [eric.e.cohen@us.pwc.com](mailto:eric.e.cohen@us.pwc.com)*

- What XBRL GL is and how does it anchor the "Internal" part of Business Reporting
- New XBRL GL capabilities through the most significant changes being proposed to update the November public working draft
- XBRL GL's role in Continuous and Data Level Assurance, satisfying tax needs and the OECD, and other innovative uses

# **XBRL GL – the Anchor of Internal Reporting**

# Why XBRL for Internal Reporting?

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- Benefits of XBRL for external purposes is obvious
  - Shared meaning, different vocabulary
  - Standards and definitions
  - Global consumption
  - Machine to machine consistency
  - Public: From A to B to C
- Is internal different?

# Nature of Internal Reporting

- More detailed
- More frequent
- More varied
- Less standardized
- More difficult to justify upfront costs of consistency
- More pressures now
  - Internal controls - SOx 404
  - PCAOB 3, Section 5.c



# Types of Internal Reporting

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- Management
  - Planning
  - Control
  - Decision making
- Internal reporting drives
  - Procurement
  - Staffing
  - Scheduling
  - Management and direction
  - Cash management
  - Preparation for external reporting ...

# Types of Internal Reporting

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- Preparation for
  - Financial
  - Statutory
  - Legal
  - Social
  - Environmental reporting

Documents and entries

People and organizations

Inventory, supplies, services, processes, measures

# What Makes it Worse?

- Systems are Changing
  - New sources
    - Online accounting
    - Disparate systems
  - Traditional non-integrated
    - Point of sale
    - Job cost
    - Branch systems



Outsourced

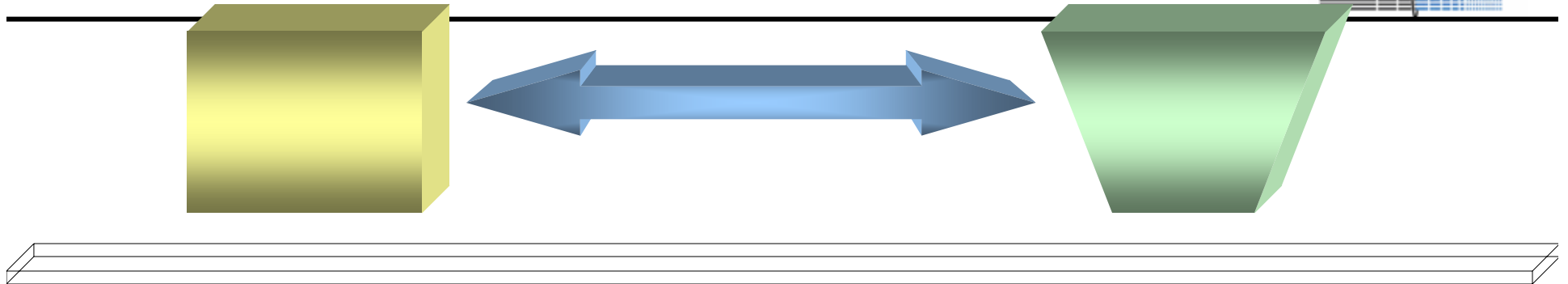
- Payroll systems and providers
  - New technologies
    - Web services
- Requirements are changing
  - SARBANES-OXLEY, PCAOB



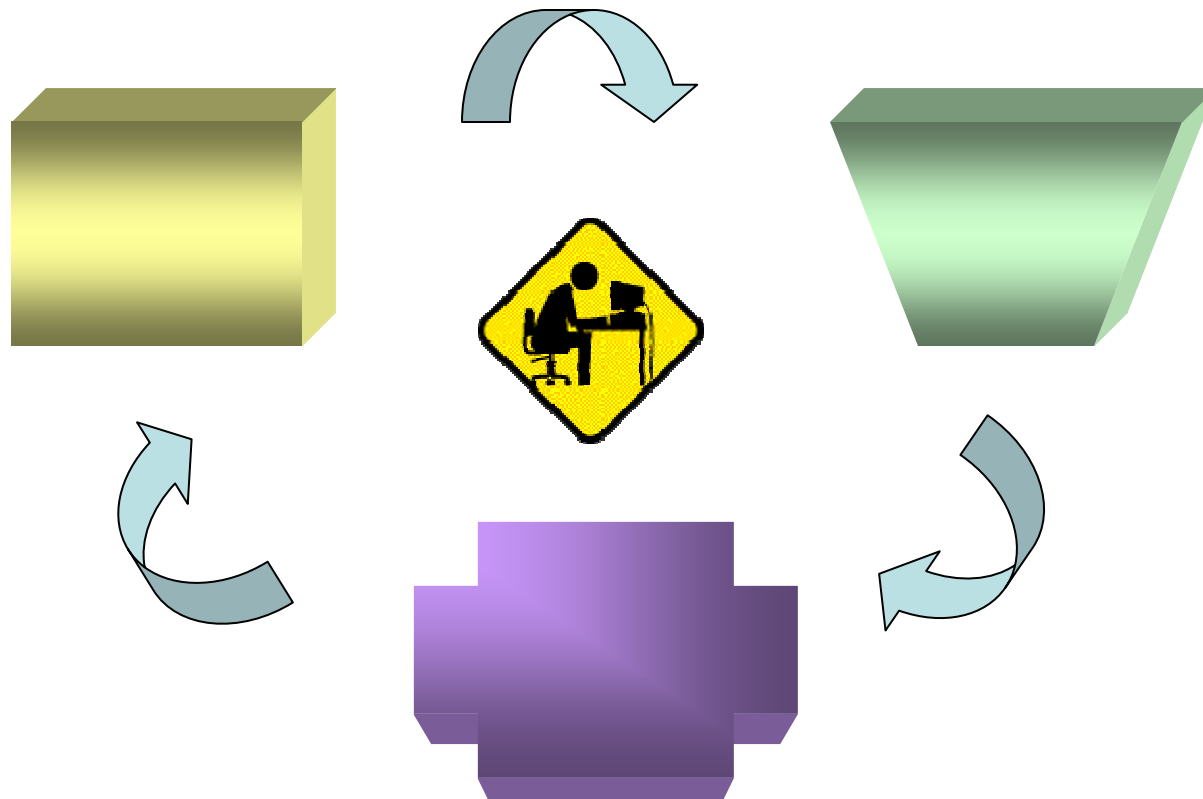
*We have seen a return to third-party processing. From ADP in the seventies to Intuit, Oracle and Microsoft in 2004, one business's data is being captured on another businesses' computer.*



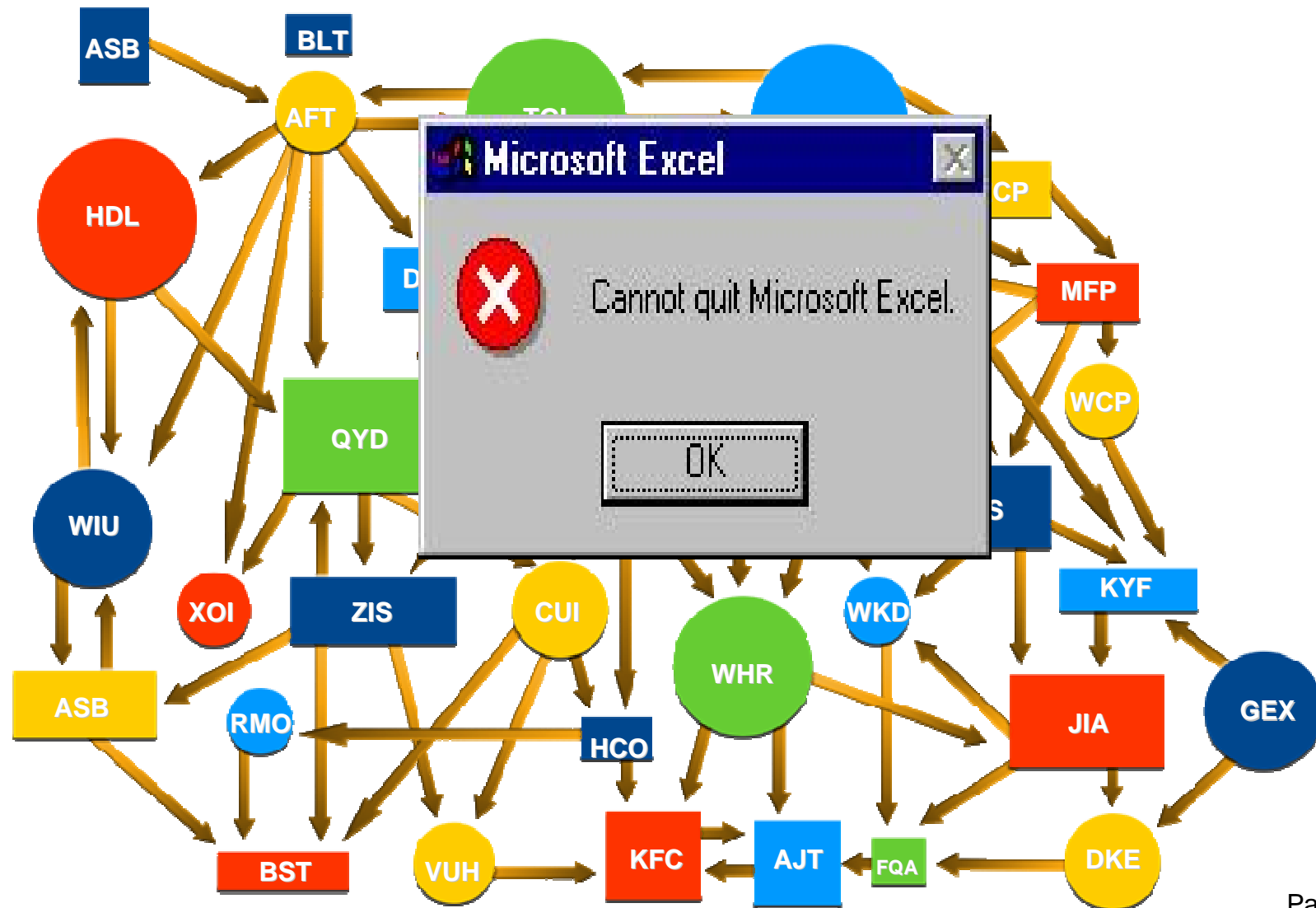
# Old World of Electronic Data Exchange



## NEW WORLD



# Old World





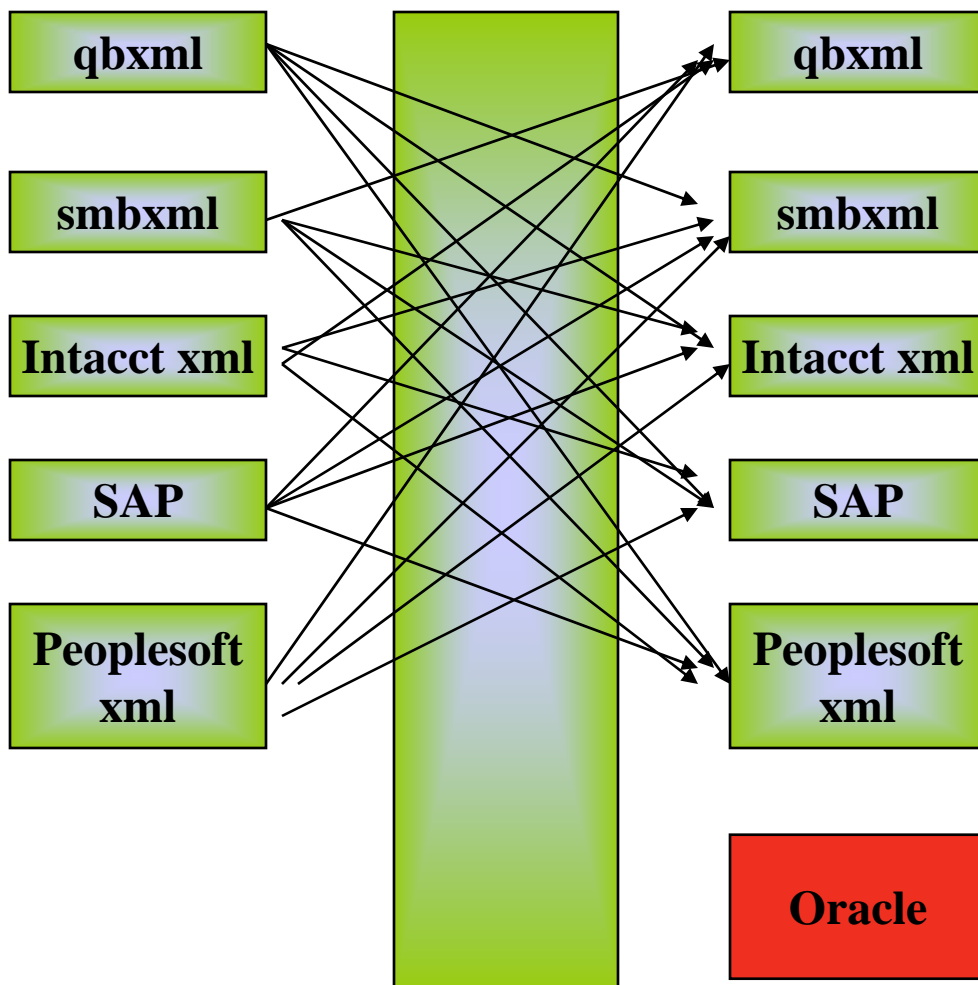
**Facilitated by**  
**Standard payload**

# Proprietary Formats: XML Alone

Point A

Point B

... Point n+1



# Basic Challenge: Similar Data, But ...



## Similar Data

Account, Amount, Date

XBRL GL provides platform for agreed-upon and well defined list of concepts – make sure my “Account” and your “Account” means the same thing (not bank account or customer account but GL account.)

## Different Data Dictionaries

System 1: AccountNo, Amount

System 2: MonetaryAmount

System 3: PostingDate, Amount

System 4: Date, Journal, Account, Amount

Based on XML, XBRL GL is order independent; sharing element names for import/export means that AccountNo, AccountNumber, Account# and Account will all be express as one common name; applications will know what to expect in publishing and consuming data files.

## Different Data Formats

CSV

ASCII

WKS

So many external data formats; XML provides a popular and increasing supported / demanded data format.

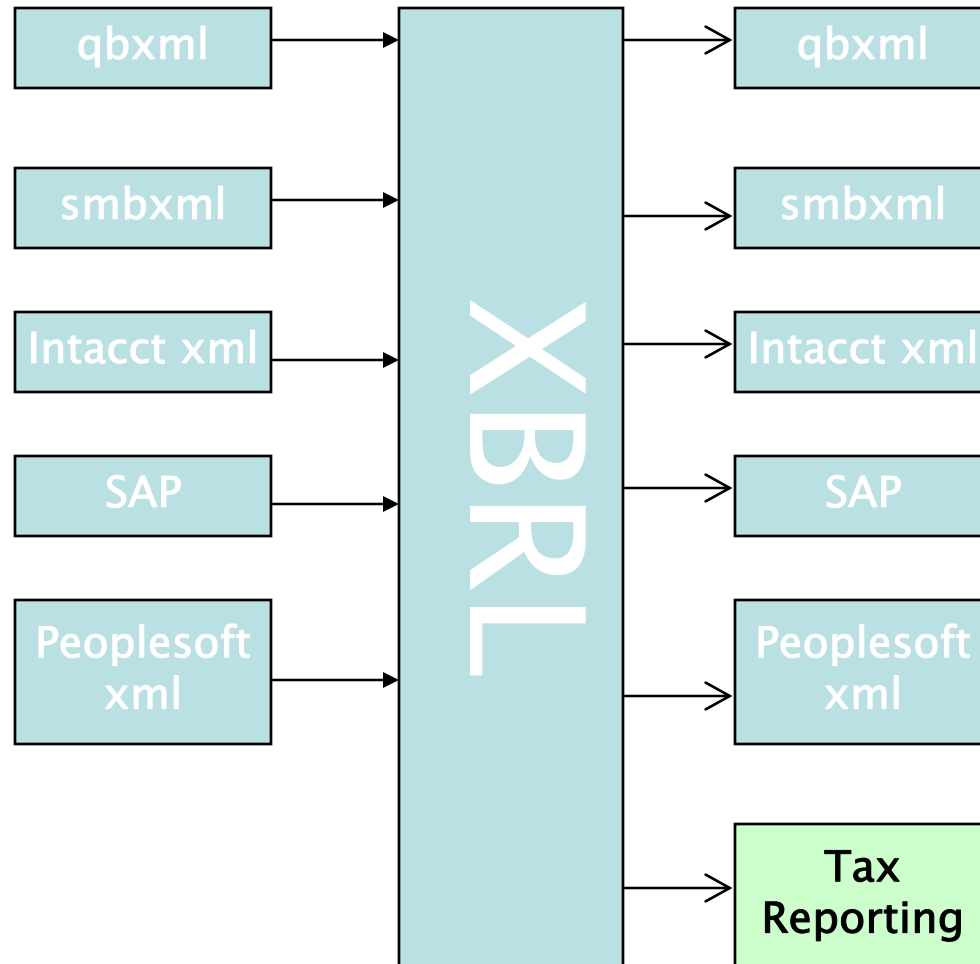
## Different Representations of same concepts in common data dictionary

Journal: PJ, Payroll Journal, Payroll

Date: 12-31-03, 20031231, 12/31/03

Once you have agreed on data field standardization, software applications require agreement on content in many cases. XBRL GL provides enumerated values to supplement XML data standards to help in this area.

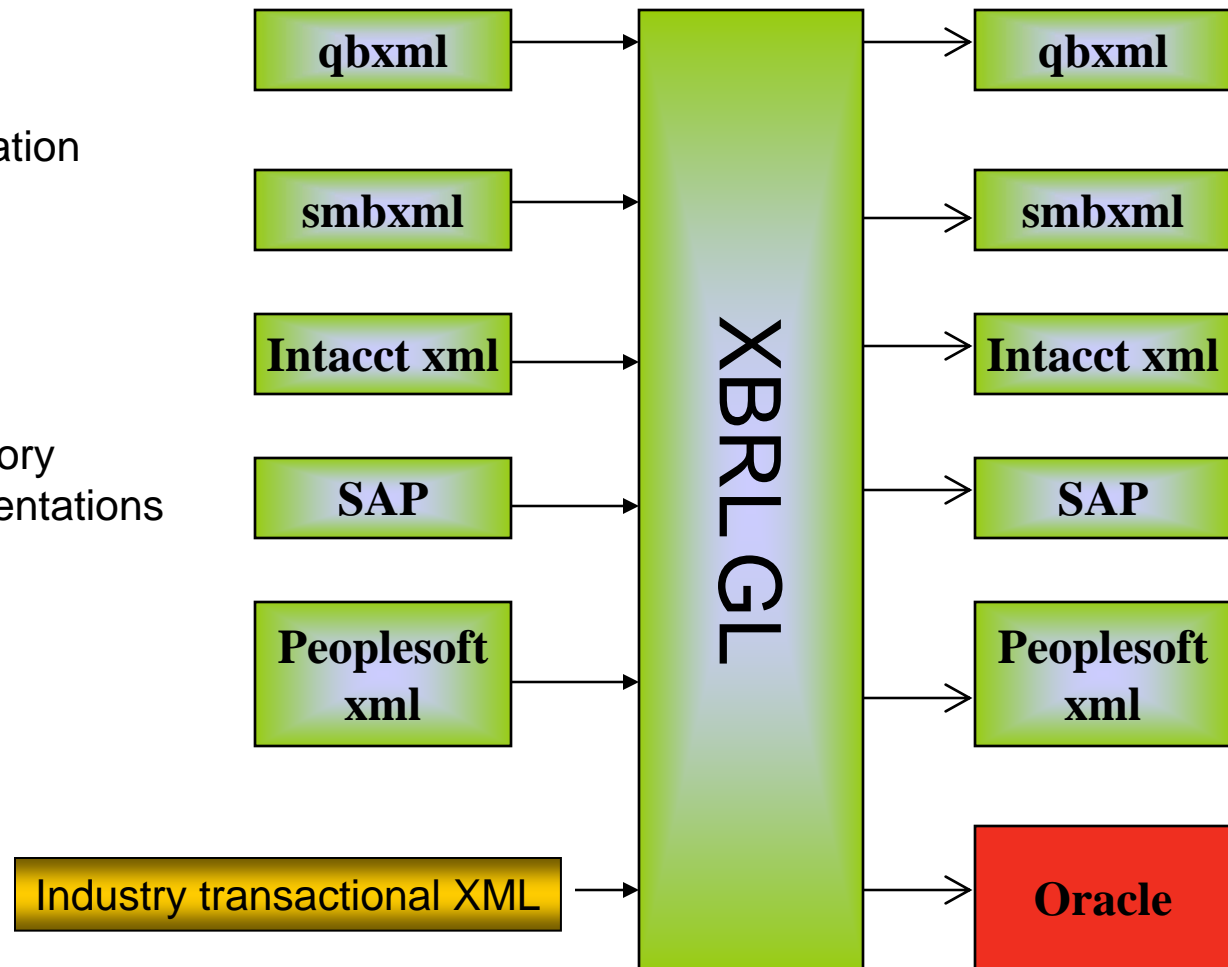
# Enter Extensible Business Reporting Language



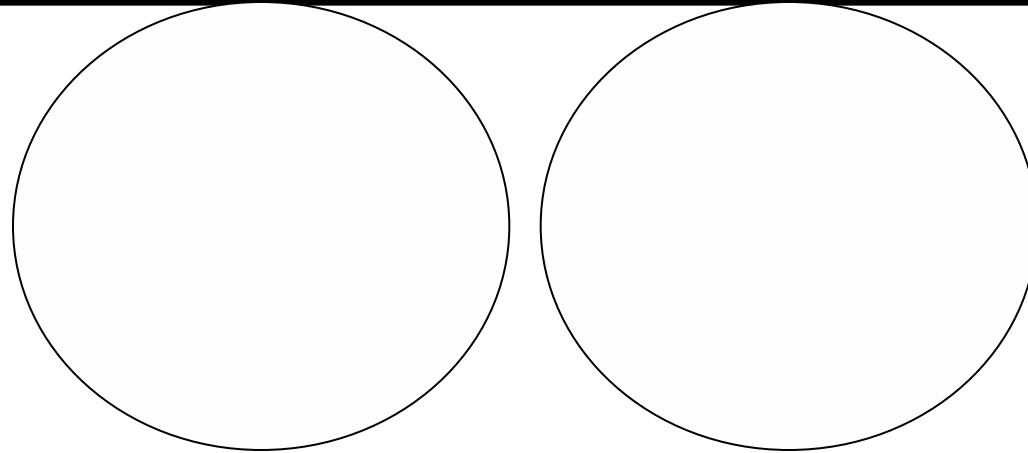
- XBRL is
  - An international consortium of the business reporting supply chain
  - An agreement on the use of technology to build common user dictionaries and express business information
  - Dictionaries
    - Summarized reports
    - Detailed information
  - MORE THAN DICTIONARIES

# Standards-based Data Interchange

- XBRL FR
  - A fact
  - At a time or for a duration
  - In a unit of measure
  - For an entity
  - Under a scenario
- XBRL GL
  - A framework
  - Based on journal history
  - Standardizing representations
    - Documents
    - Entries
    - Parties
    - Resources
    - Links
    - Tax
    - and more



# Every System as XBRL



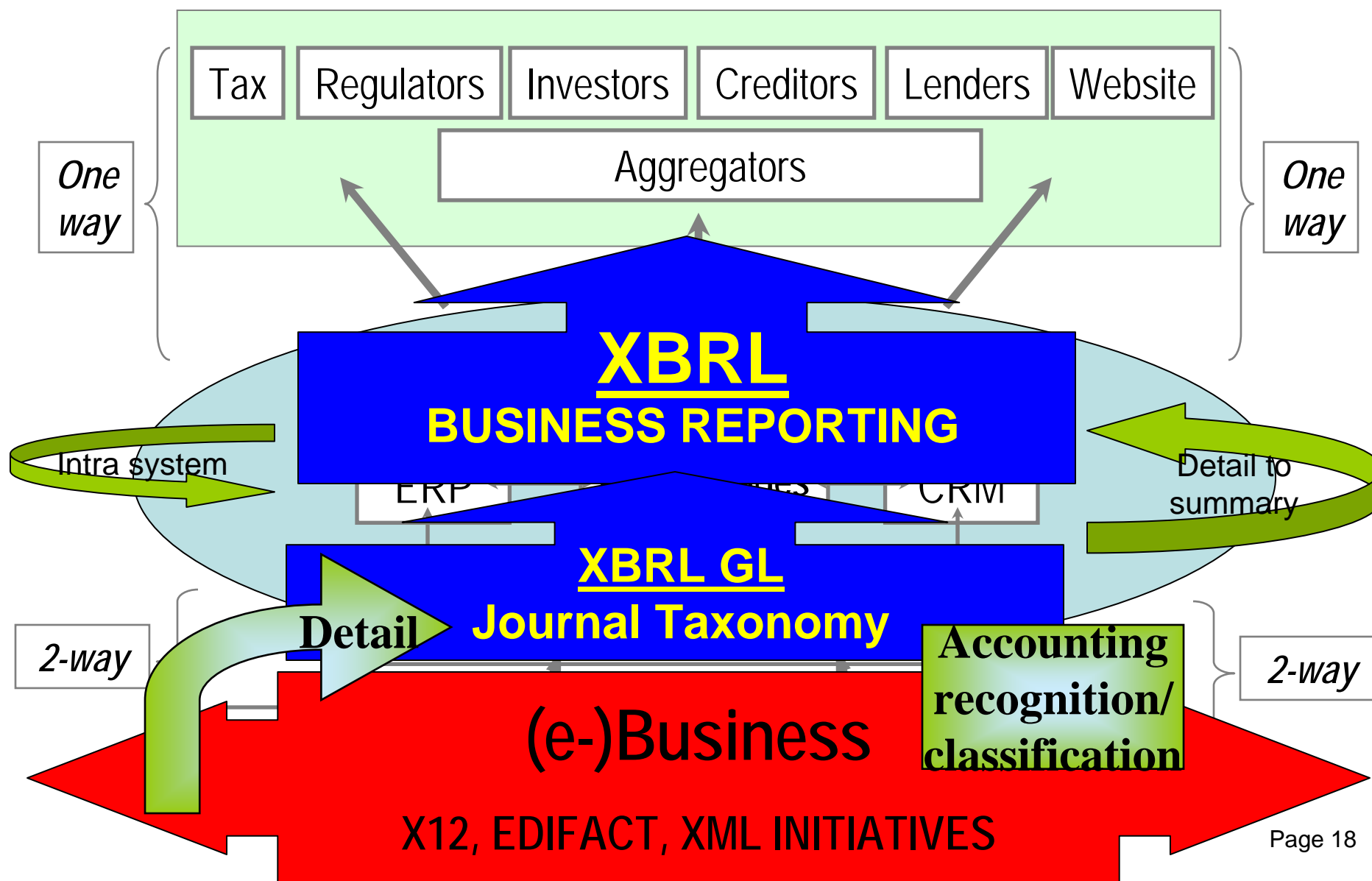
*Across language*  
*Across data definitions*  
*Across file formats*

System 1 XBRL GL	System 2	System 3
Account# accountMainID  Description accountMainDescription  Amount amount  PostDate postingDate	Account Number  Account Description  Entry Amount  Posting Date	Identificador de la Cuenta  Descripción Principal de la Cuenta  Monto Monetario  Fecha de Asignación/Ingreso

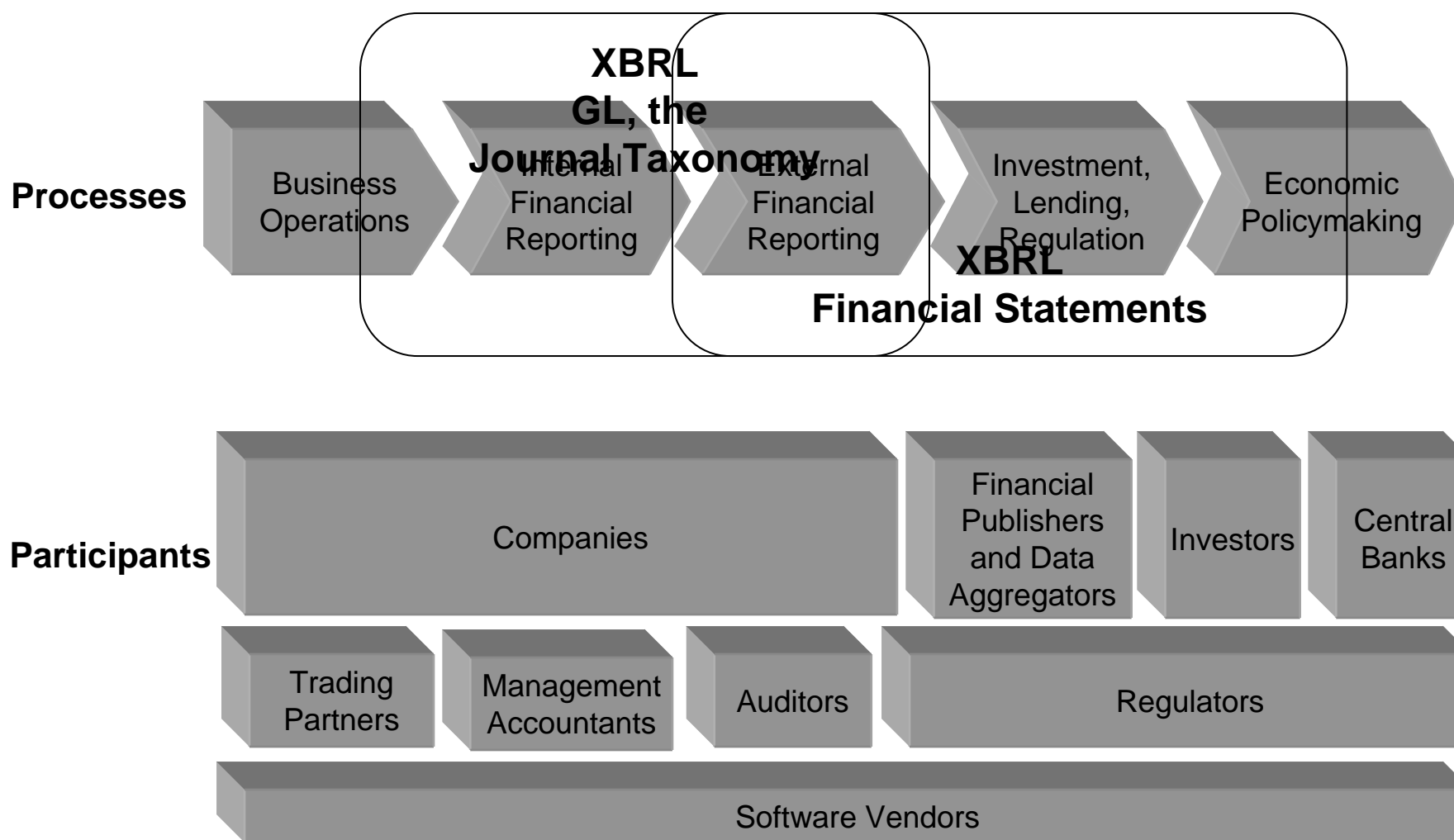


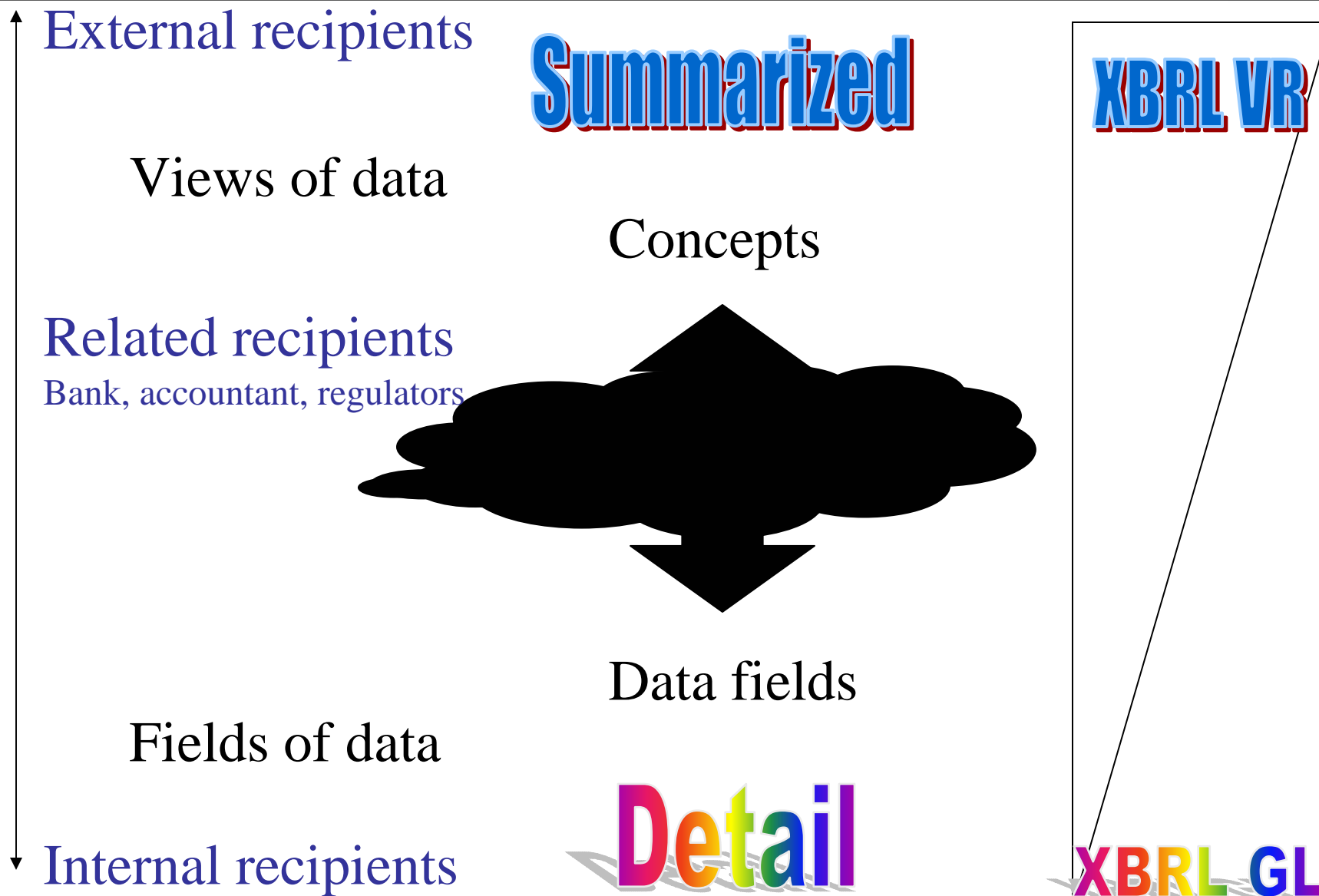
- Attempting to bridge
  - Definitions of what goes into the GL internationally
  - “Conflicting” goals
    - Content
      - Audit – what was in the original system
      - Interchange – common representations for understanding
    - Sophistication
      - KISS and practice outside of XBRL
      - Completeness
      - Extensibility and practice within XBRL

# XBRL GL Fills the GAPS between GAAPS



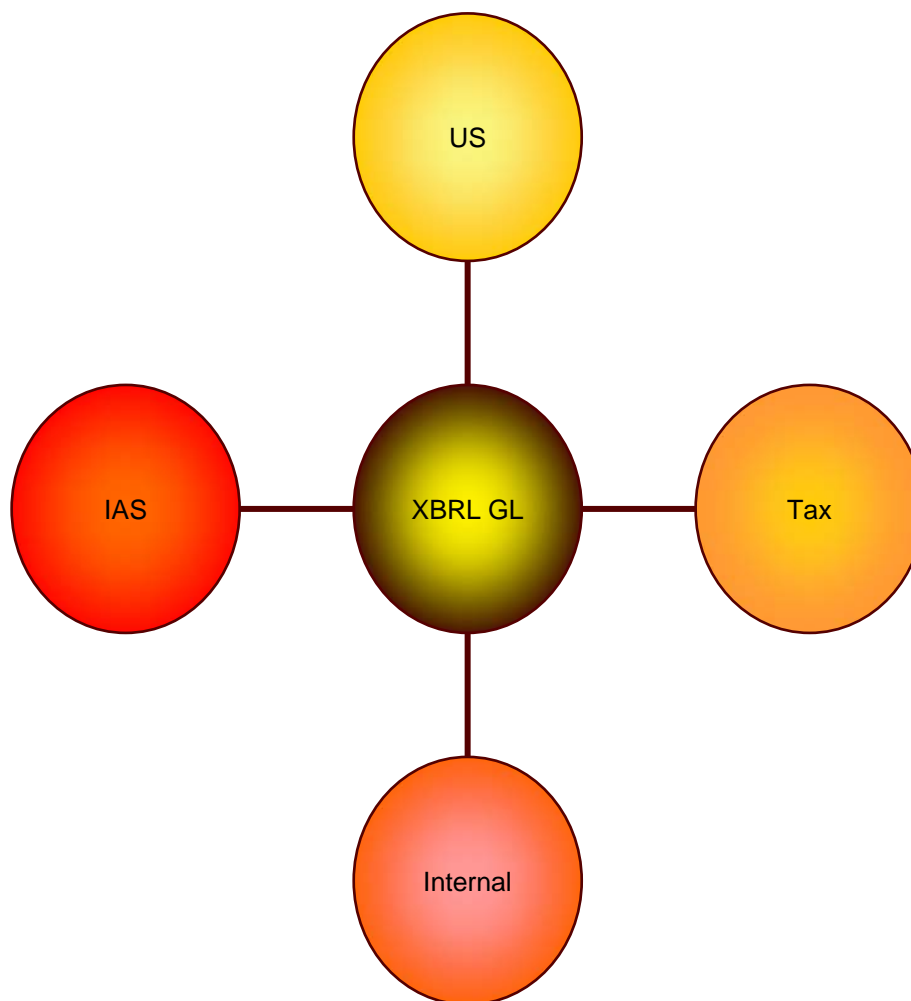
# Scope and role of XBRL



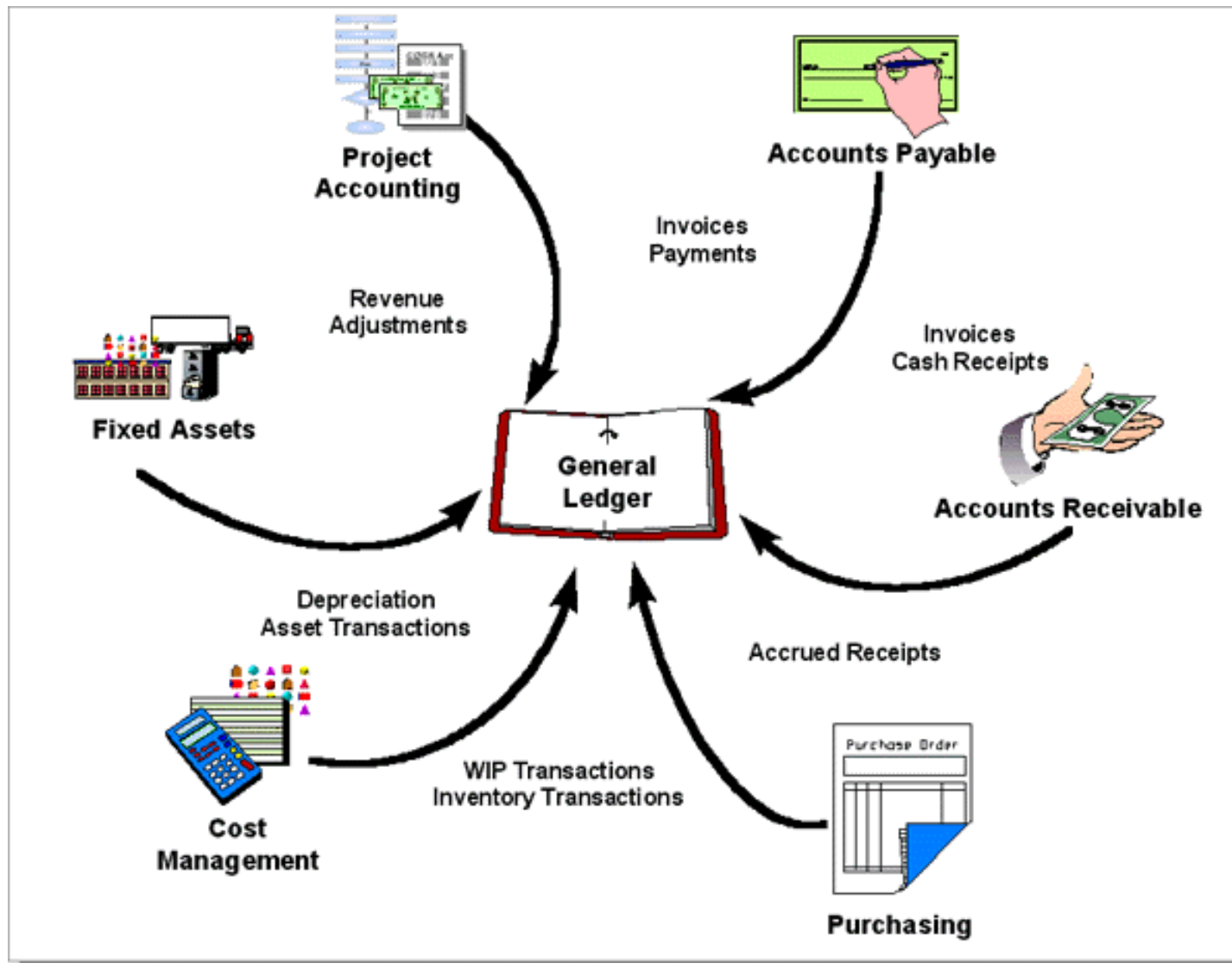


# Reporting Level, Detailed Level

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# “General Ledger” Holds More



# Today's Internal ... Tomorrow's External?

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- How about
  - The same information from its source in greater detail - which may be tomorrow's external reporting?
  - Bringing together internal groups to speak the same language?
- Drill down support from external today
- Possible (partial or total) replacement for forms tomorrow

# XBRL for Internal Reporting

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- Improves internal management
  - Speed
  - Detail
  - Cost of abilities of applications
  - Learn from mistakes, evaluate changes from plans early
  - Taxonomy - better communication from on top



# XBRL for Internal reporting

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- Improves assurance
- Details agreeing or reconciling to reporting
  - Internal auditing
  - External auditing

# XBRL for Internal reporting

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- Improves sharing data with banks
  - Asset based lending
  - Listing of open accounts from customers
  - Listing of inventory

# Unique to XBRL: Labels

Multi-language

The screenshot displays a web browser window with two panes. The left pane shows a 'Balance Sheet [Japanese]' with a tree view of assets and liabilities. The right pane shows a '貸借対照表 [English]' with a table of financial data for 1998 and 1999.

	19981231	19991231
<b>貸借対照表</b>		
<b>資産</b>		
<b>流動資産</b>		
現金預金・短期投資		
現金預金	18	118
短期投資		
市場評価	2	2
Total 短期投資	2.0	2.0
Total 現金預金・短期投資	20.0	120.0
短期貸付	14	14
材料	2	2
前払費用	1	1
Total 流動資産	37.0	137.0
<b>固定資産</b>		
<b>有形固定資産</b>		
有形固定資産のグロス	27	27
貸倒引当金	-8	-8
<b>負債資産</b>		
繰償却引当金	-13	-13
Total 負債資産	-13.0	-13.0
Total 有形固定資産	6.0	6.0
<b>無形固定資産</b>		
無形固定資産のグロス		
特許	2	2
商標	4	4
intangibleAssetsGross.brandEquity	2	2
Total 無形固定資産のグロス	8.0	8.0

【Resource: Fujitsu】

Invoice #: 10037

# INVOICE

May 2, 2003



## ABC Sales Corp.

Item	Description	Qty	Extension
1078	Blue Widget	200	2,803.78
1083	Cyan Widget	100	1,402.93

Sub-total: 47,592.33

Freight:

Total: 47,592.33

<documentType>invoice</documentType>

<documentNumber>10037</document Number>

<documentDate>2003-05-02</documentDate>

# XBRL GL Solutions Include

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- Write-up solutions
- Data Extraction and Analysis solutions
- Integration solutions

**Samp01 - CaseWare Working Papers - [Using CaseWare]**

File Edit View Insert Account Document Tools Window Help

100% Documents Trial Balance Adj. Entries Other Entries

ne.htm Yearly

**Getting Started**

**Copy Template**

**Entering data**

[Manually](#)

[Importing](#)

**Mapping numbers**

**Import**

Accounting Software...

Working Paper Software...

ASCII Text File...

**XBRL File...**

**Document Manager**

Automatic Documents

**CaseView**

[The basics](#)

[Cells](#)

[Paragraphs](#)

[Tables](#)

[Sections](#)

**Using Working Papers - Getting started**

CaseWare Working Papers is a powerful audit and trial balance package. With Working Papers, you can not only generate account related working papers, but you have the tools to create GAAP financial statements, as well as all the work programs and correspondence you require. With Working Papers, you can automate any client engagement with ease.

**Here are the basic steps you take to work with your client file in CaseWare:**

- Create a new client file using [Copy Template](#).
- [Enter data into the file](#).
- Set up a [mapping structure](#).
- Review and adjust the [Working Trial Balance](#).
- Use the [Document Manager](#) to electronically represent your entire engagement.
- Use [CaseView](#) to create customized and formatted reports of your own.

4.2A Engagement letter

4.2B Engagement letter

4.2C Engagement letter

**PLANNING DOCUMENTS**

5.1 Planning the review

5.2 Knowledge of busi

5.4 Materiality guideline

5.4A Materiality guideline

5.5 Time and expenses

**GENERAL WORK**

6.0 Compilation checkl

Import XBRL file to active file

12/31/2000 1 Yearly 33,272.00

Samp01 - CaseWare Working Papers - [Using CaseWare]

File Edit View Insert Account Document Tools Window Help

100%

Documents Trial Balance Adj. Entries Other Entries

Yearly

WORKING PAPERS

- 0 Working Paper Index
- 1 Mapping Number
- GIFI DOCUMENTS
  - G. 1 Gifi Financial S
  - G.1N Notes to G.1 F
  - G. 2 Gifi Opening B
  - G. 3 Gifi Suppleme
  - G. 4 Gifi Suppleme
  - G. 5 Gifi Suppleme
  - G. 6 Summary Inco
- FINANCIAL STATEMENTS
  - 1. 1 Sample Final F
  - 1.1A Sample Final F
  - 1. 2 Sample Final F
  - 1.2A Sample Final F
  - 1. 3 Balance sheet
  - 1. 4 Income statem
  - 1. 5 Statement of c
- COMPLETION DOCUMENTS
  - 3. 0 Performance c
  - 3. 1 Completion ch
  - 3.5A Client's letter o
  - 3.5B Client's letter o
- ENGAGEMENT ACCEPTANC
  - 4. 1 Engagement a
  - 4.2A Engagement l
  - 4.2B Engagement l
  - 4.2C Engagement letter
- PLANNING DOCUMENTS
  - 5. 1 Planning the review
  - 5. 2 Knowledge of busi
  - 5. 4 Materiality guideline
  - 5.4A Materiality guideline
  - 5. 5 Time and expenses
- GENERAL WORK
  - 6. 0 Compilation checkl

Getting Started

**XBRL Import Type Page**

**Import Type Selection**  
You can select the type of import that will be performed

Import type	Description
Navision format	
TASS format	
SRA format	
<b>XBRLGL format</b>	A description of XBRLGL format

< Back Next > Cancel Help

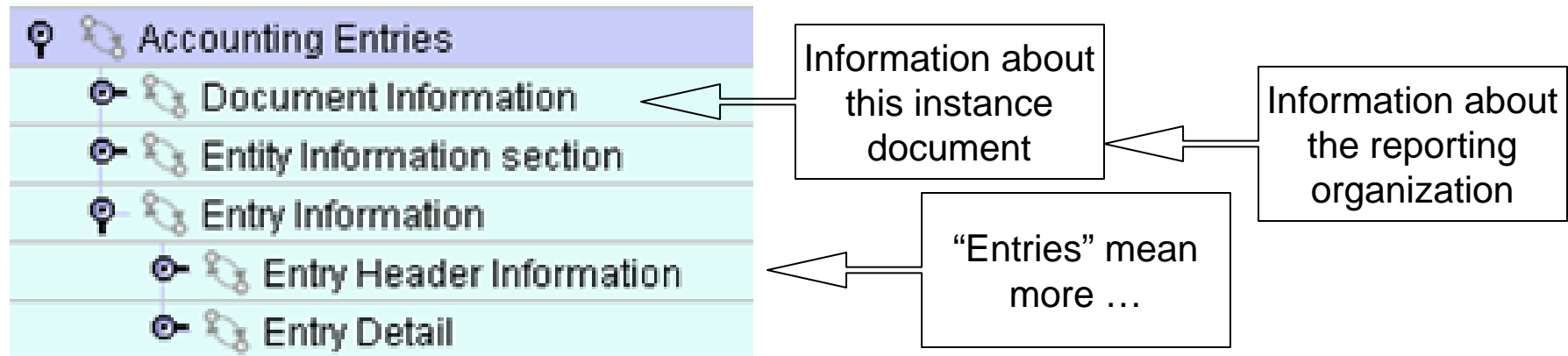
your entire engagement.  
orts of your own.

Samp01 Sample file v2001

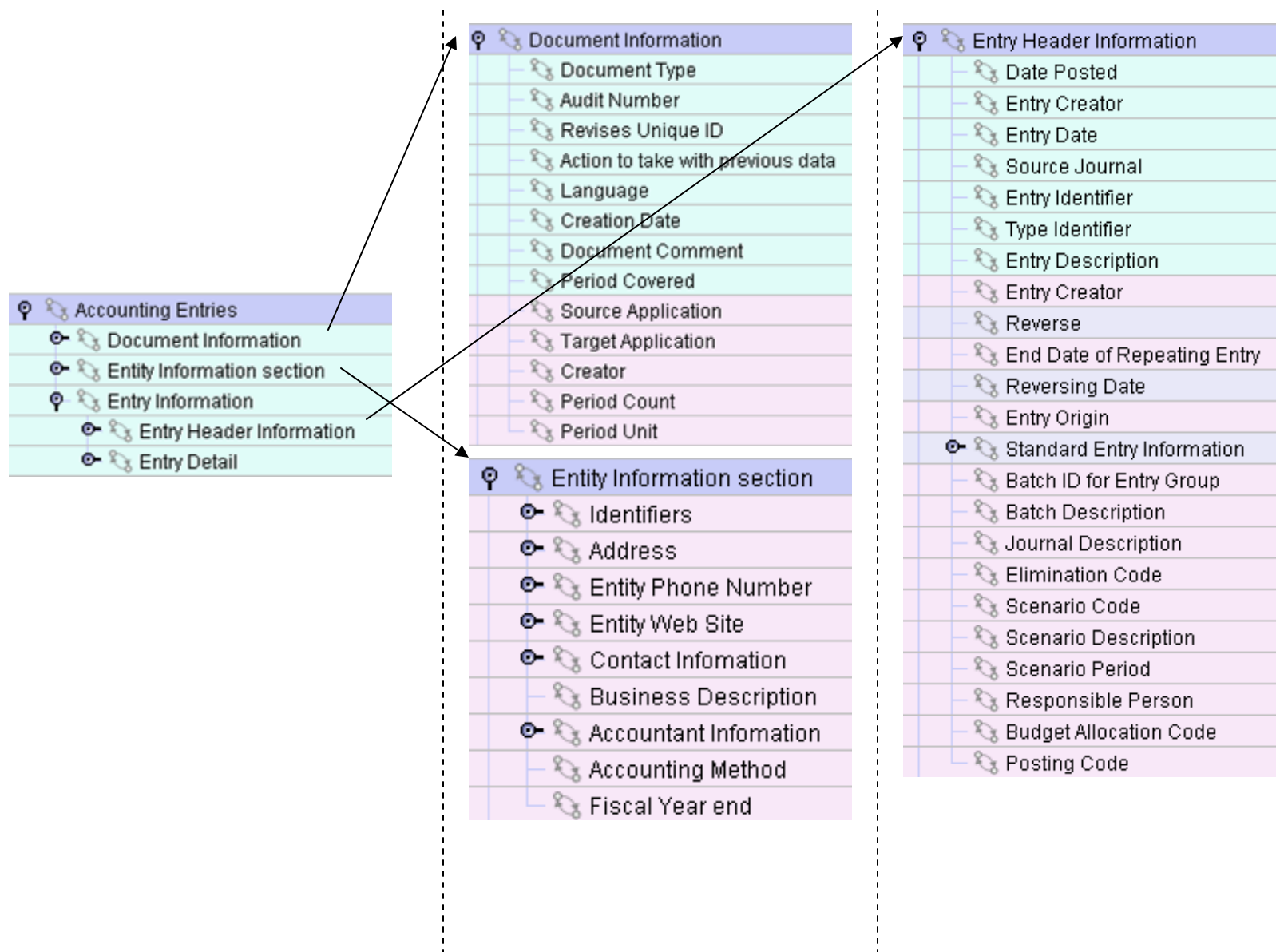
12/31/2000 1 Yearly 33,272.00

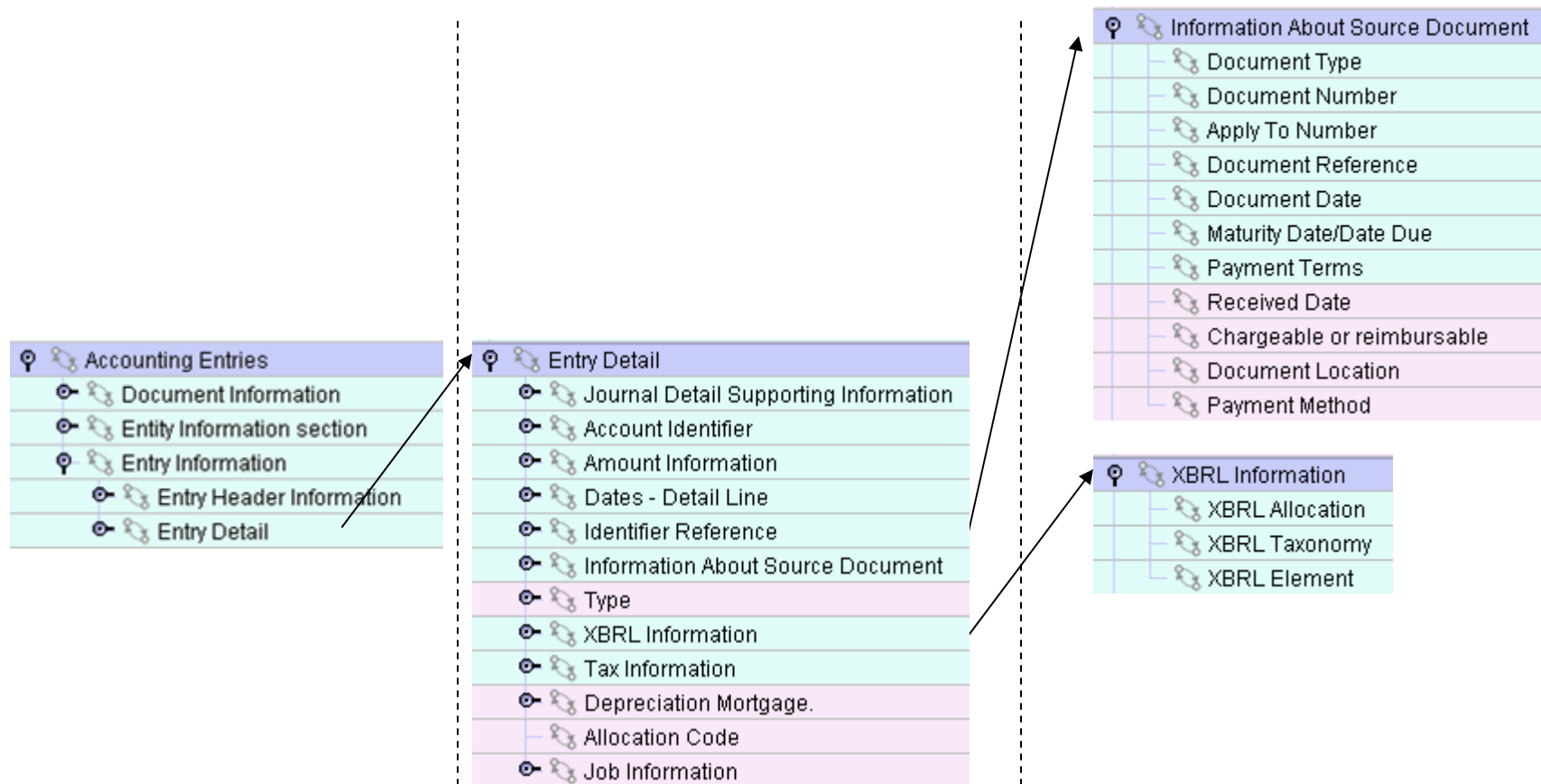
# **XBRL GL Structure and Recent Changes**





- In aggregate or in detail, as in real life entries
- Entry Detail
  - No more than one source document
  - No more than one primary amount
  - Many accounts, links to taxonomies, parties, resource/cost per
- Entry Header
- Accounting Entries
  - One type of entry grouping (journal entries, asset listing, master file listing, et al.)

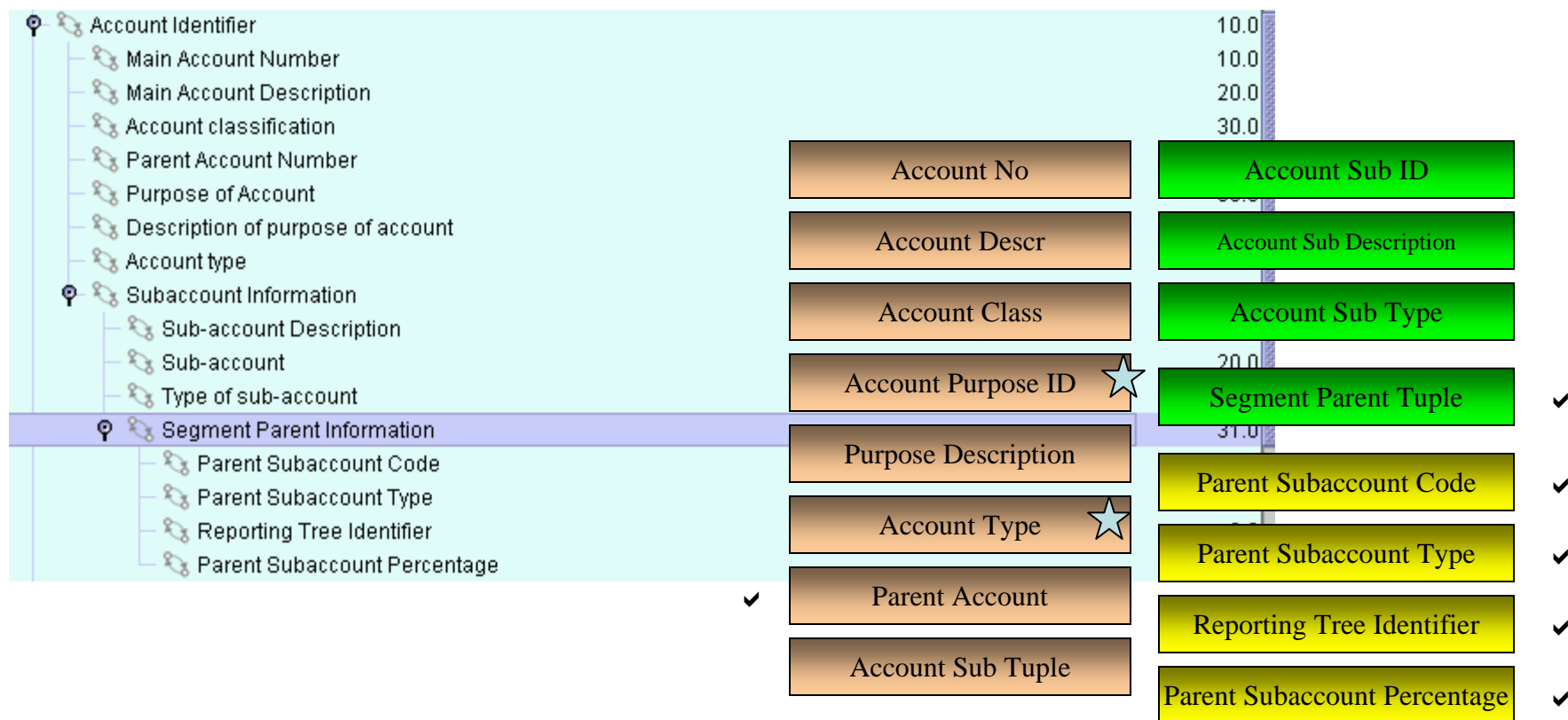




# **Changes since November 2003**

## **PWD**

# Accounts: Expressing Rollups



✓ New since PWD

# Account Hierarchies/Tiers



Divisions:

120: East Coast US  
 140: West Coast US  
 199: United States  
 200: Canada  
 300: Europe  
 500: Asia  
 900: International

Units:

298: Residential  
 300: Commercial  
 320: Industrial

Example: East Cost US rolls up to United States for reporting by Division

Parent Subaccount Code

Example: 199

Parent Subaccount Type

Example: Division

Reporting Tree Identifier

Example: By Division

Parent Subaccount Percentage

Example: 100%

Example: 50% rolls up to Residential and 50% to Commercial for reporting by Unit

Parent Subaccount Code

Example: 298

Parent Subaccount Type

Example: Unit

Reporting Tree Identifier

Example: By Unit

Parent Subaccount Percentage

Example: 50%

Parent Subaccount Code

Example: 320

Parent Subaccount Type

Example: Unit

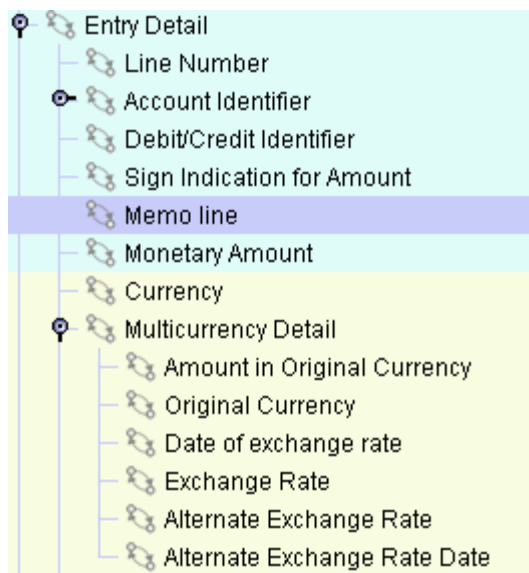
Reporting Tree Identifier

Example: By Unit

Parent Subaccount Percentage

Example: 50%

# Amounts: Enhanced Multicurrency



Entry Detail

Line Number

Account Identifier

Debit/Credit

Sign Indicator

Memo line ✓

Monetary Amount

Currency

✓ Multicurrency tuple

New “Memo” indicator is used to allow entry detail lines with “Amounts” that are not double counted as entries when providing more detailed information for measurables or other purposes.

Expanded multicurrency allows the representation of an unlimited number of alternate currencies, exchange rates and dates for an original entry.

Alt.currency Amount ✓

Alt. currency ✓

Exchange Rate ✓

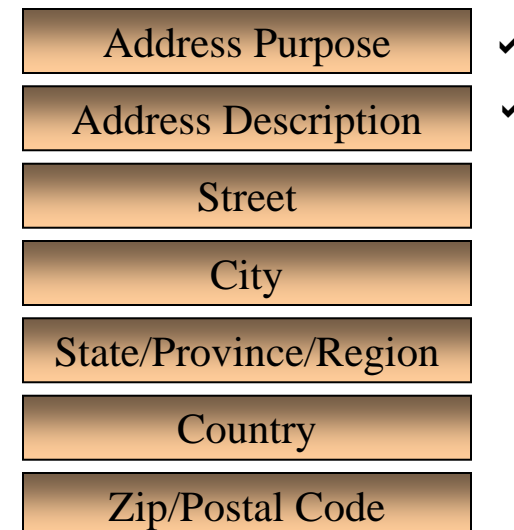
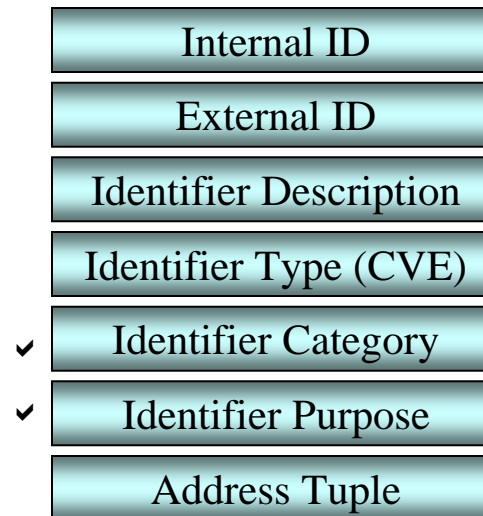
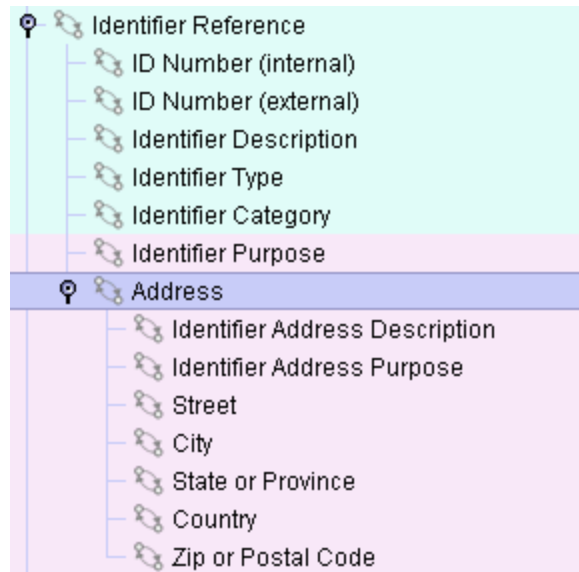
Exchange Rate Date ✓

2<sup>nd</sup> Exchange Rate ✓

2<sup>nd</sup> Exchange Rate Date

✓ New since PWD

# Parties/Agents: More Details



New category represents free form customer categories (e.g., individual, corporate). New purpose allows free form descriptions (purchasing, billing, manufacturing) at ID and address levels.

Shipping, Billing, Purchasing, Ordering, Check drop box, Mailing, Physical location, 3rd Party Buying Group, National account, Subsidiary?

✓ New since PWD



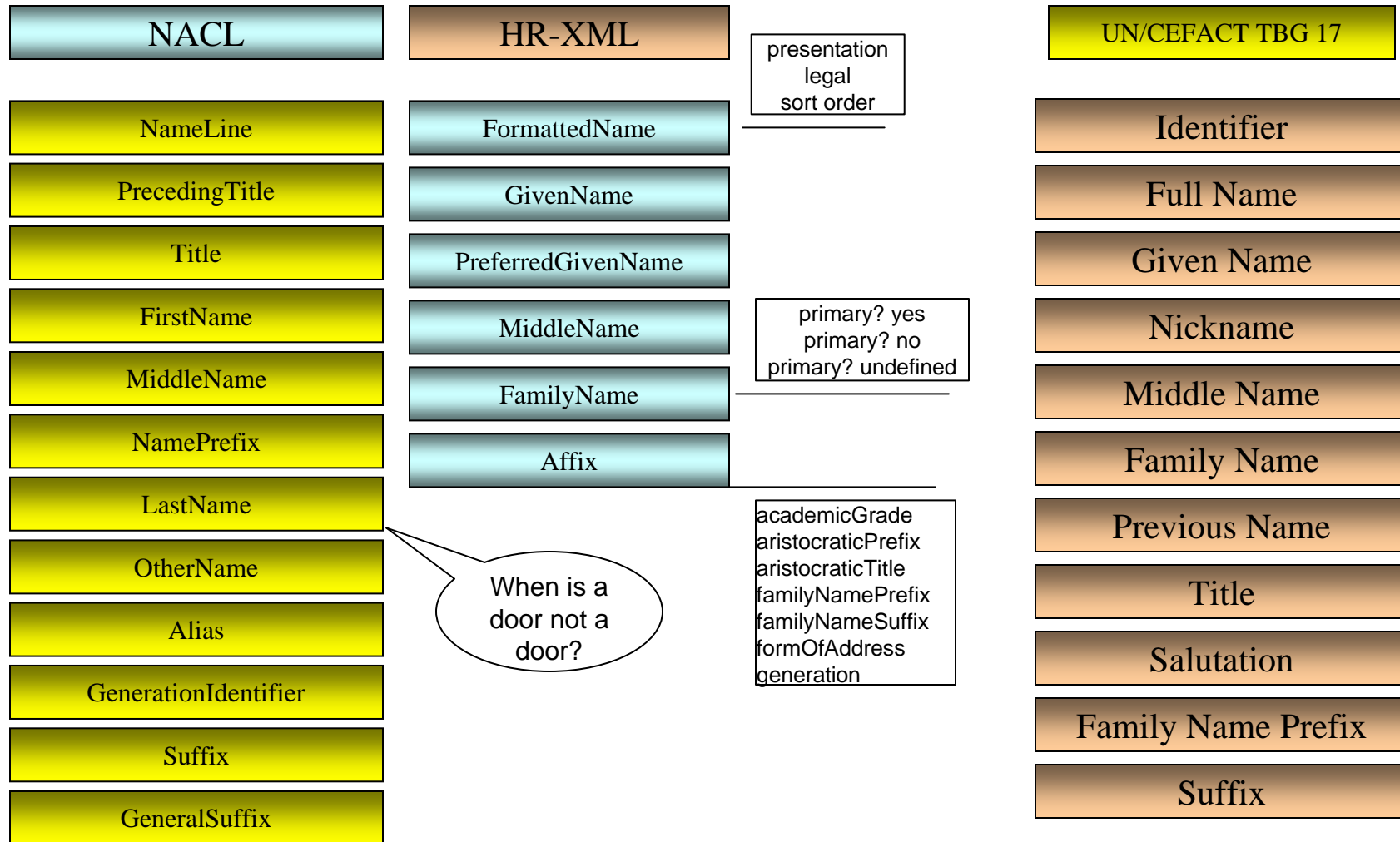
# Welcome to My Nightmare – Person Name

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- Person Name – one field isn't sufficient
  - Contact for corporate customer or vendor; name of individual customer, vendor or employee
  - Approaches
    - From scratch
      - Go simple with a single name field
      - Include everything possible
        - Prefix, suffix, given, middle, family
        - Transliteration, alphabet
        - Formal, salutation, Romanized, Maiden
    - “Just use the existing (\*) ‘standard’!”
      - ebXML Core Components circa 2001, UBL, HR-XML, ISO/IEC 7501-1, XNAL, vCard

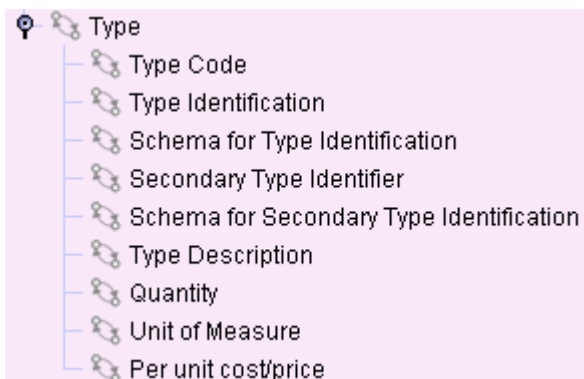
# A Rose By Any Other Name ...



<http://www.oasis-open.org/CIQ/group> [http://ns.hr-xml.org/CPO/PersonName-1\\_2/PersonName-1\\_2.xsd](http://ns.hr-xml.org/CPO/PersonName-1_2/PersonName-1_2.xsd)

**"Why can't we all just get along?"**

# Measurables: Cost Per



What may be the number one request - “Please add the cost per unit to the measurables!” Together with the memo field, this now allows invoice line item details to better match original documents.

Type ID

Internal ID

Internal ID Schema

External ID

External ID Schema

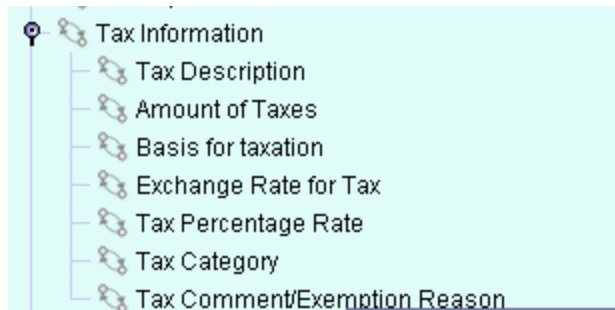
Description

Quantity

Unit of Measure

Cost/Price per unit

# Tax Handling: Not (Just?) for US



Tax Description
Amount of Taxes
Basis for taxation
Exchange Rate for Tax
Tax Percentage Rate
Tax Category
Tax Comment/Exemption

Accelerated tax handling to CORE due to its importance everywhere (but the US!) for VAT, GST, PST. Added Tax Comment/Exemption to better match other standards already in place.

# Under Consideration – Reporting Calendar

Reporting Period
Reporting Code
Reporting Description
Reporting Period

Reporting Period
SC2004
Standard Calendar
Fiscal YE 2004

Reporting Periods
-------------------

Period Identifier
Period Start
Period End

Reporting Periods
-------------------

1
2004-01-01
2004-02-01

Reporting Periods
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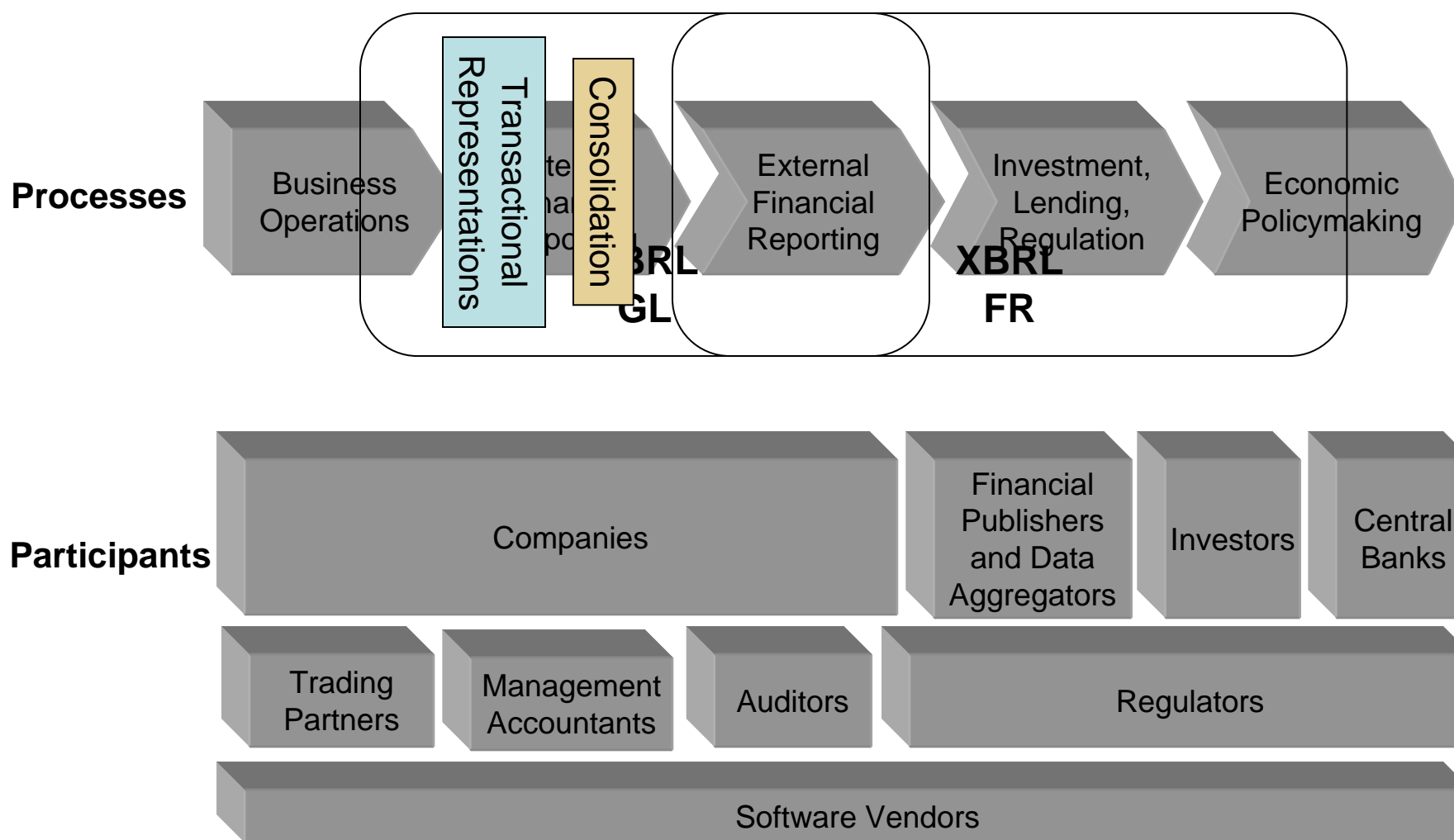
2
2004-02-02
2004-03-03

Reporting Periods
-------------------

12
2004-11-28
2004-12-30

# **XBRL GL Uses**

# Scope and role of XBRL



# Interest in XBRL GL Expressed

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- As tax audit file standard
- As consolidation tool for government accounting
- As statistical data exchange format for more detailed information currently required
  - 5,000 kilos of gold, 3,000 person hours in the mines, 789 checks written/month
- As import to audit workpapers
- As GL to budget/financial reporting/tax prep
- As drill down from financial reporting for “summary to original entry” for EBR framework

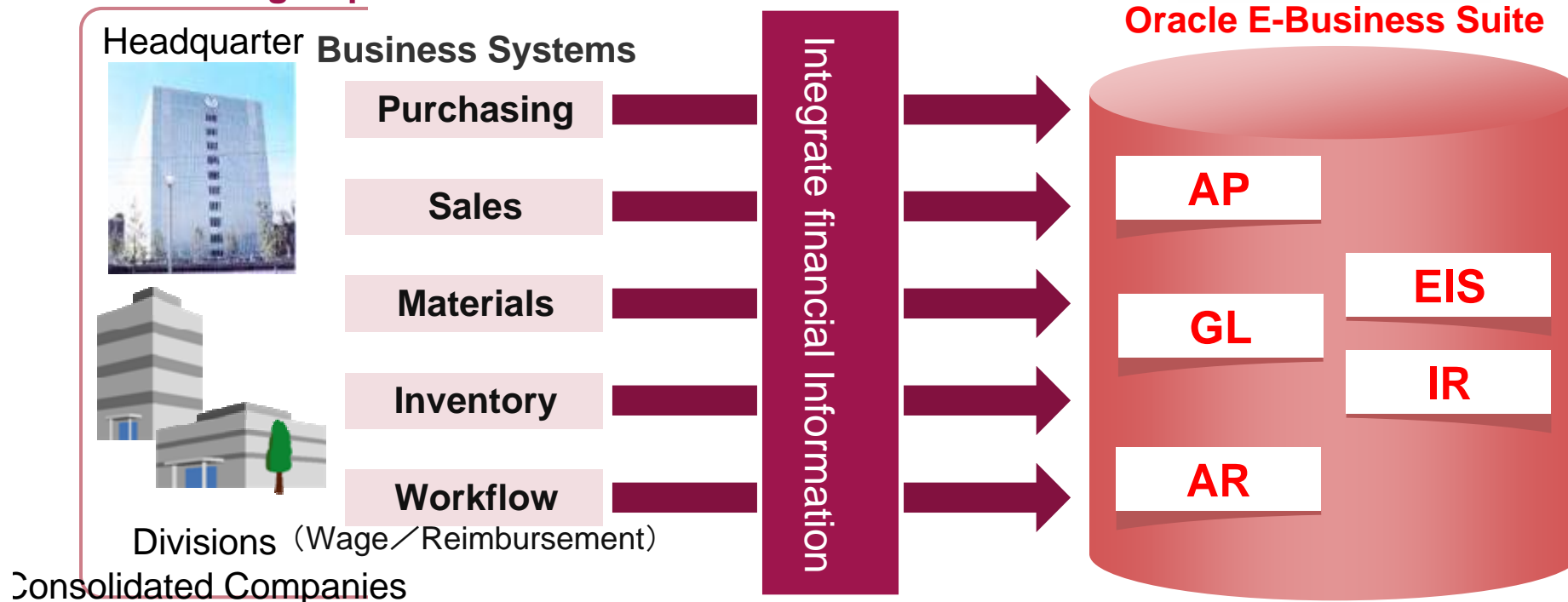


# HITACHI and XBRL GL: "SPEED" & "COST" WACOAL New Financial System



- Manage all financial information in whole WACOAL group
- Integrate with many kinds of legacy systems, which run on Mainframe, Minicomputer, UNIX, or PC Servers
- Oracle E-Business Suite as ERP

## WACOAL group



\* 「Oracle E-Business Suite」 is trademark of Oracle

# Now's the Time for Real-time

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“[W]e need to move toward a **dynamic model of current disclosure** of unquestionably material information.”

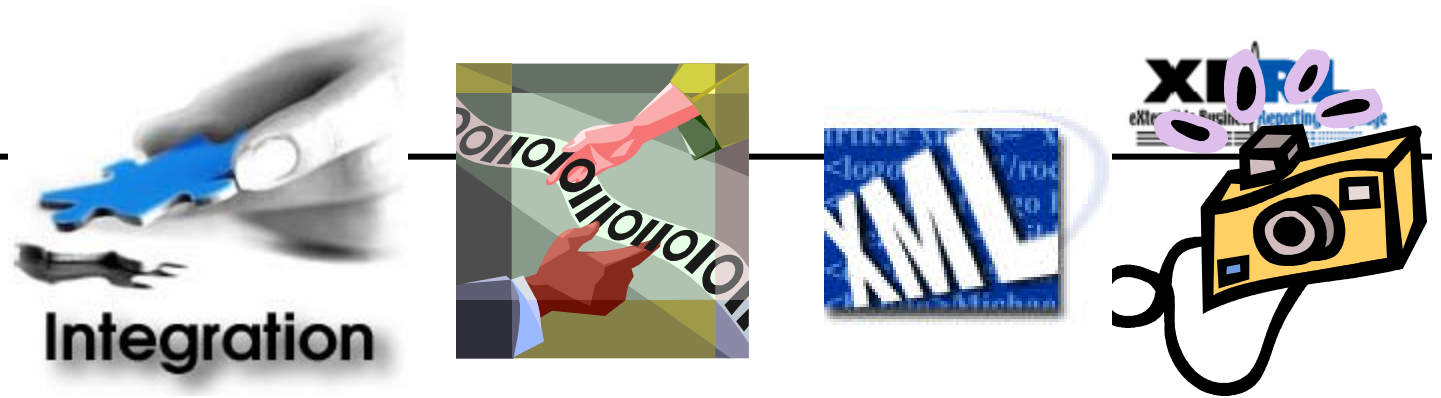
Harvey Pitt, Pre-“E”

<http://www.sec.gov/news/speech/spch523.htm>

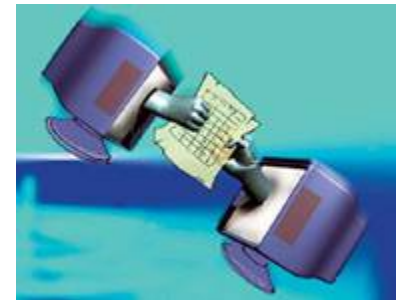
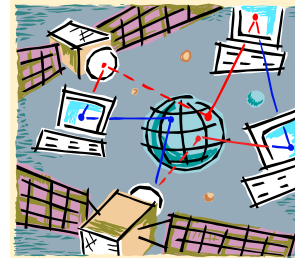
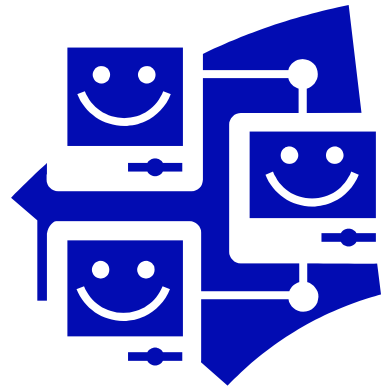
## ■ **SEC. 409. REAL TIME ISSUER DISCLOSURES**

- Section 13 of the Securities Exchange Act of 1934 (15 U.S.C. 78m), as amended by this Act, is amended by adding at the end the following:
- *“(I) REAL TIME ISSUER DISCLOSURES.—Each issuer reporting under section 13(a) or 15(d) shall disclose to the public on a rapid and current basis such additional information concerning material changes in the financial condition or operations of the issuer, in plain English, which may include trend and qualitative information and graphic presentations, as the Commission determines, by rule, is necessary or useful for the protection of investors and in the public interest.”*

- “in plain English, which may include trend and qualitative information and graphic presentations”

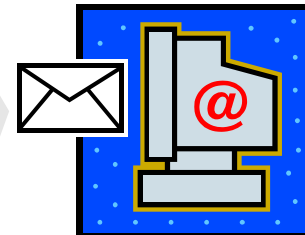
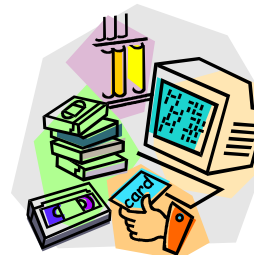
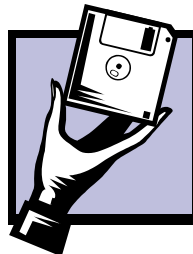
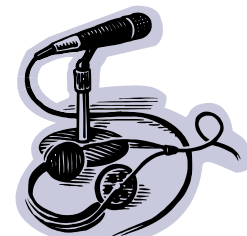
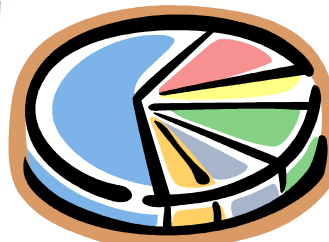
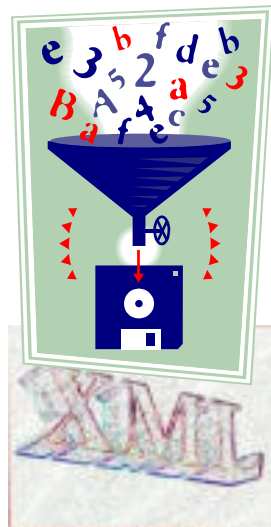


Deliver real-time XML data stream;  
On demand Web-services available data

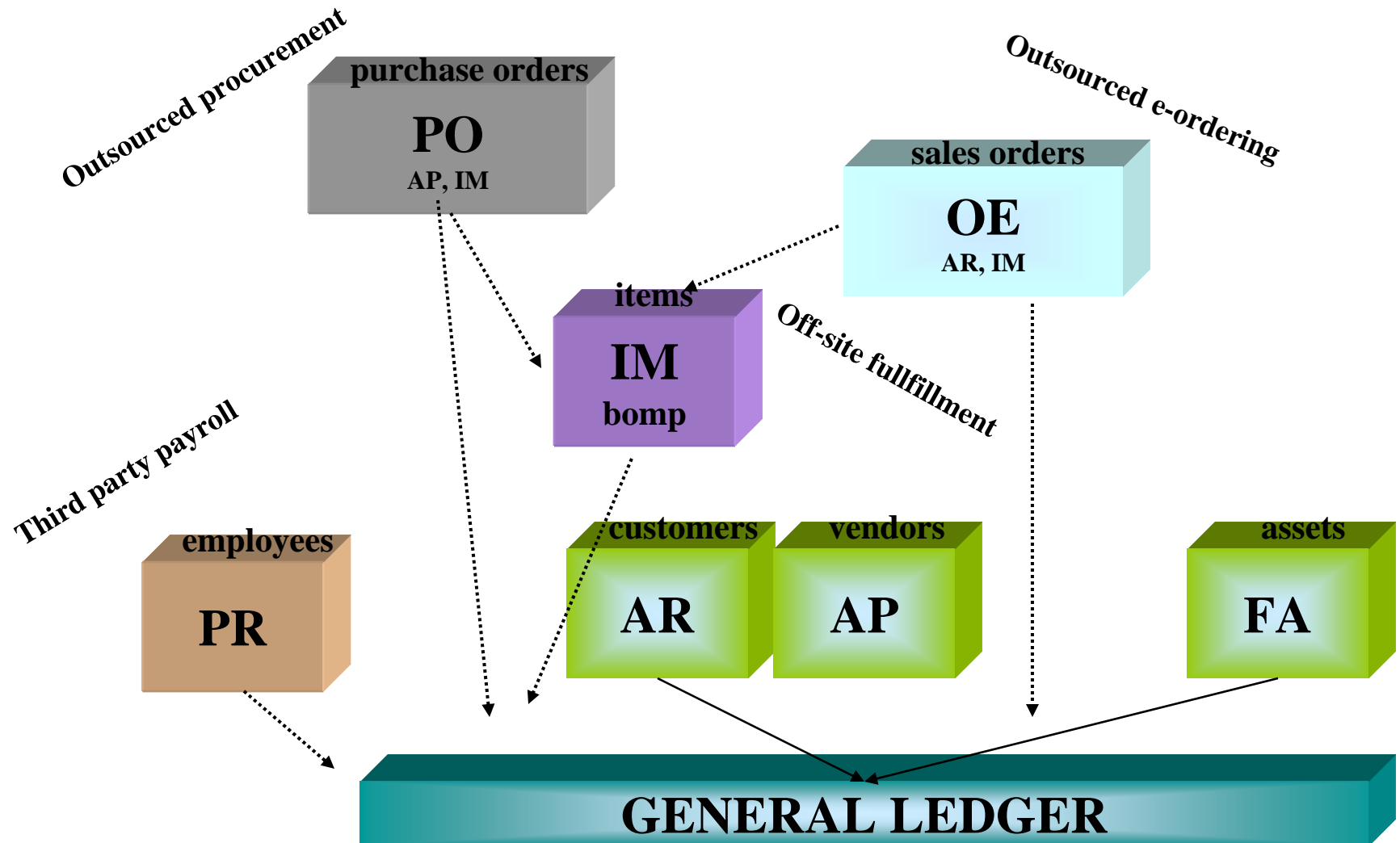


using secure and not-so-secure links

Bring together information from various sources with all version control, security, etc.

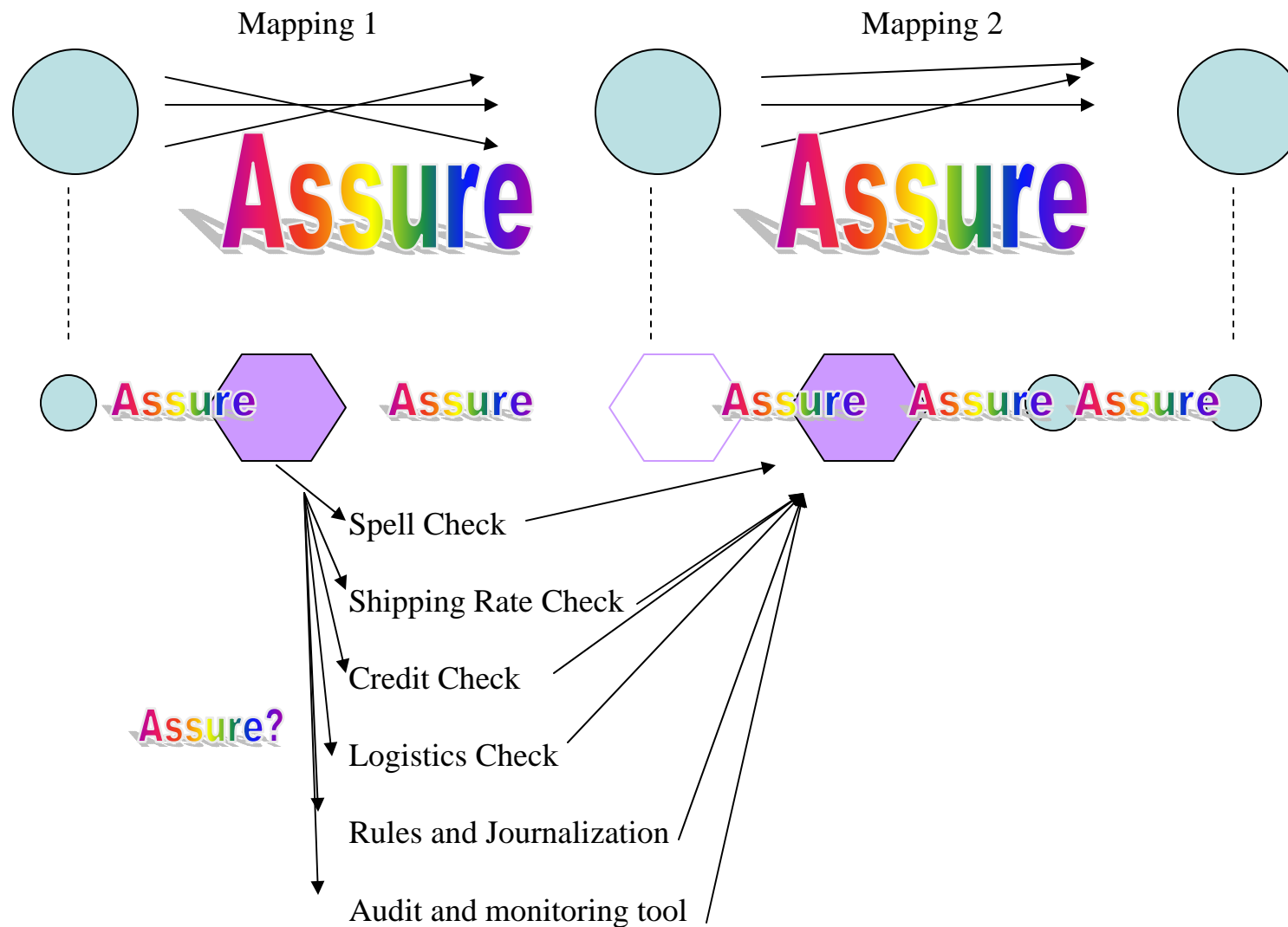


# ERP Turns to Web Services



REPORTING

# Granularity and Standard Semantics

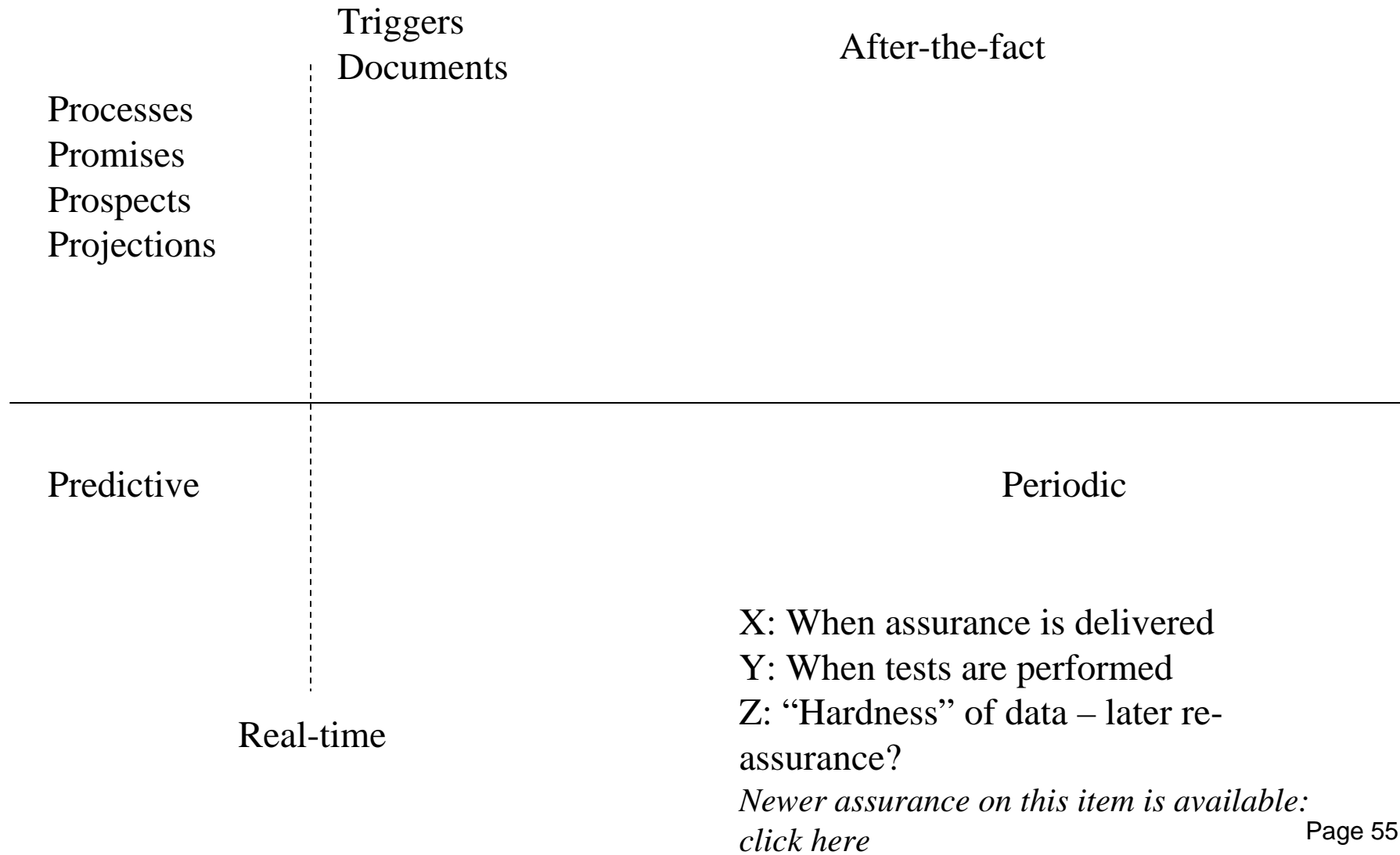


# Which May be the Catalyst for

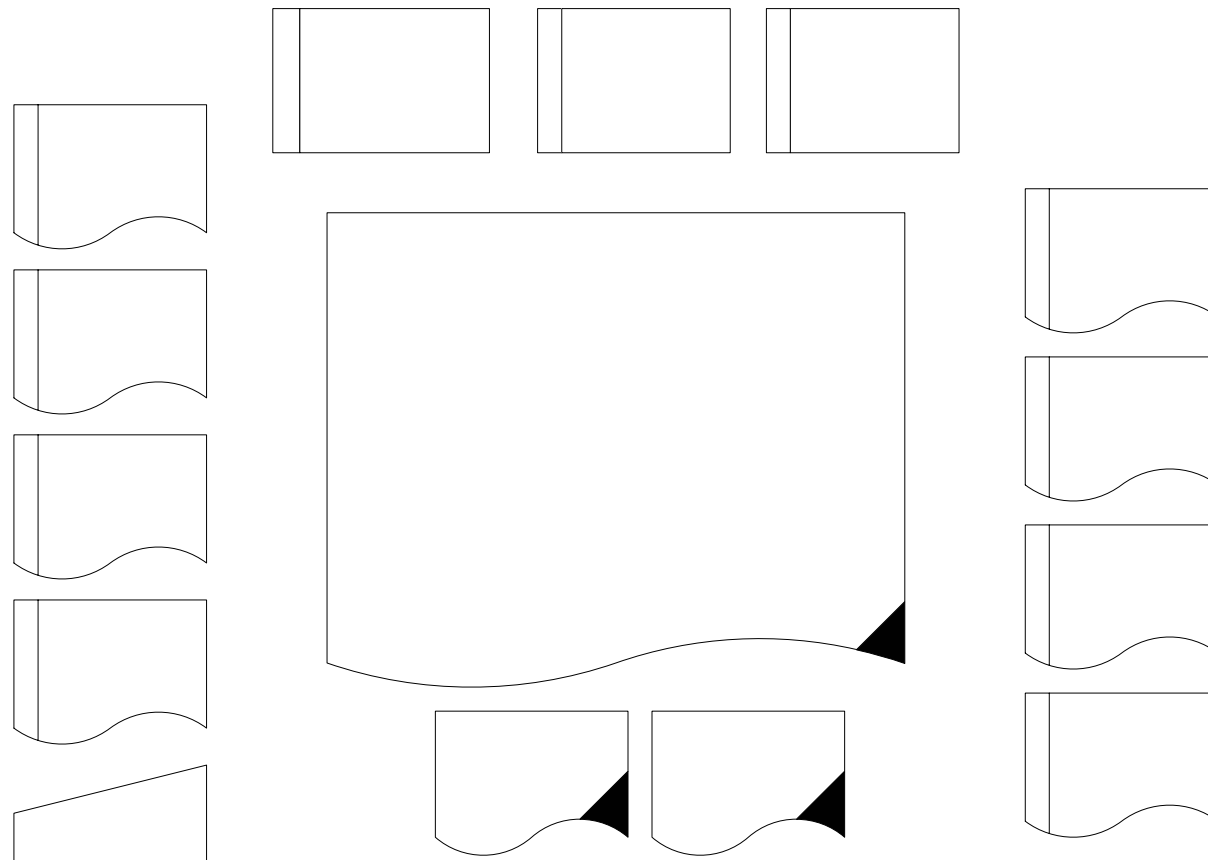


- XBRL AuD (audit documentation)
- Especially when
  - PCAOB Auditing Standards No. 3, “Audit Documentation,” says,
    - 5. Because audit documentation is the written record that provides the support for the representations in the auditor's report, it should:
      - c. Demonstrate that the underlying accounting records agreed or reconciled with the financial statements.
  - ISA 230 (Revised), "Audit Documentation (Exposure draft, dated September 2004) likewise says,
    - The following paragraph [is] added to ISA 300:
      - 74. The auditor's documentation should demonstrate that the financial statements agree or reconcile with the underlying accounting records.

# Entering New Dimensions



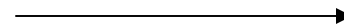
# Delivering Assurance - Automated





## XBRL AWP's

- Standard INPUT
  - Hold and point to
    - XBRL GL and XBRL FR
    - XLS, HTML, etc.
- Standard CONTENT
  - Represent relationships, tests
  - Assertions + evidence + opinions
  - Evidence with RULES
- Standard OUTPUT



# Faces Challenge – “Proprietary” Approaches

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- XBRL GL
  - Political reasons
  - Expedience reasons
  - Motivational reasons

- 30 member countries and active relationships with 70 other countries, NGOs and civil society
- Best known for its publications and its statistics, its work covers economic and social issues from macroeconomics, to trade, education, development and science and innovation.
- By deciphering emerging issues and identifying policies that work, it helps policy-makers adopt strategic orientations. It is well known for its individual country surveys and reviews.
- The OECD produces internationally agreed instruments, decisions and recommendations to promote rules of the game in areas where multilateral agreement is necessary for individual countries to make progress in a globalised economy.





- DAC Guidelines for Poverty Reduction
- OECD Model Tax Convention
- OECD Anti-Bribery Convention
- OECD Principles of Corporate Governance
- OECD Guidelines for Multinational Enterprises
- Export Credit Arrangement
- OECD Guidelines for Conflict Prevention
- OECD Chemicals Test Acceptance Agreement
- OECD Chemical Hazard Classification System
- OECD GM Crop Identification System

- NOT a standards organization
- Standards are set by member countries

# Brief History

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- OECD Committee on Fiscal Affairs Forum on Tax Administration
- Begun to consider effect of electronic commerce on tax administrators
- Value of a standard audit file in light of 25 EU countries auditing one multinational organization

- Delivering two documents
  - Guidance for the Standard Audit File - Tax
  - Guidance on Tax Compliance for Developers of Business And Accounting Software for Tax Purposes



- Recommendation 1 - Application Software should feature **comprehensive documentation** to assist auditors and users in their understanding of the system, the processing, and its environment.
- Recommendation 2 - Systems Applications software should incorporate **adequate internal controls** to ensure reliability of transaction processing.
- Recommendation 3 - Systems Applications software should create **adequate audit trails** to assist auditors gain audit assurance.

\* Guidance on Tax Compliance for Developers of Business And Accounting Software for Tax Purposes

# Eight Recommendations

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- Recommendation 4 - **Control records** held electronically should be validated by appropriate software technologies
- Recommendation 5 - A **testing programme** using computer audit techniques should be implemented when records are held electronically. Revenue Authorities should collaborate on future work and research in order to come up with a suggested set of substantive and random tests, both for direct and indirect tax purposes.
- Recommendation 6 - Software should allow auditors **ready access to data** to perform compliance and substantive testing.

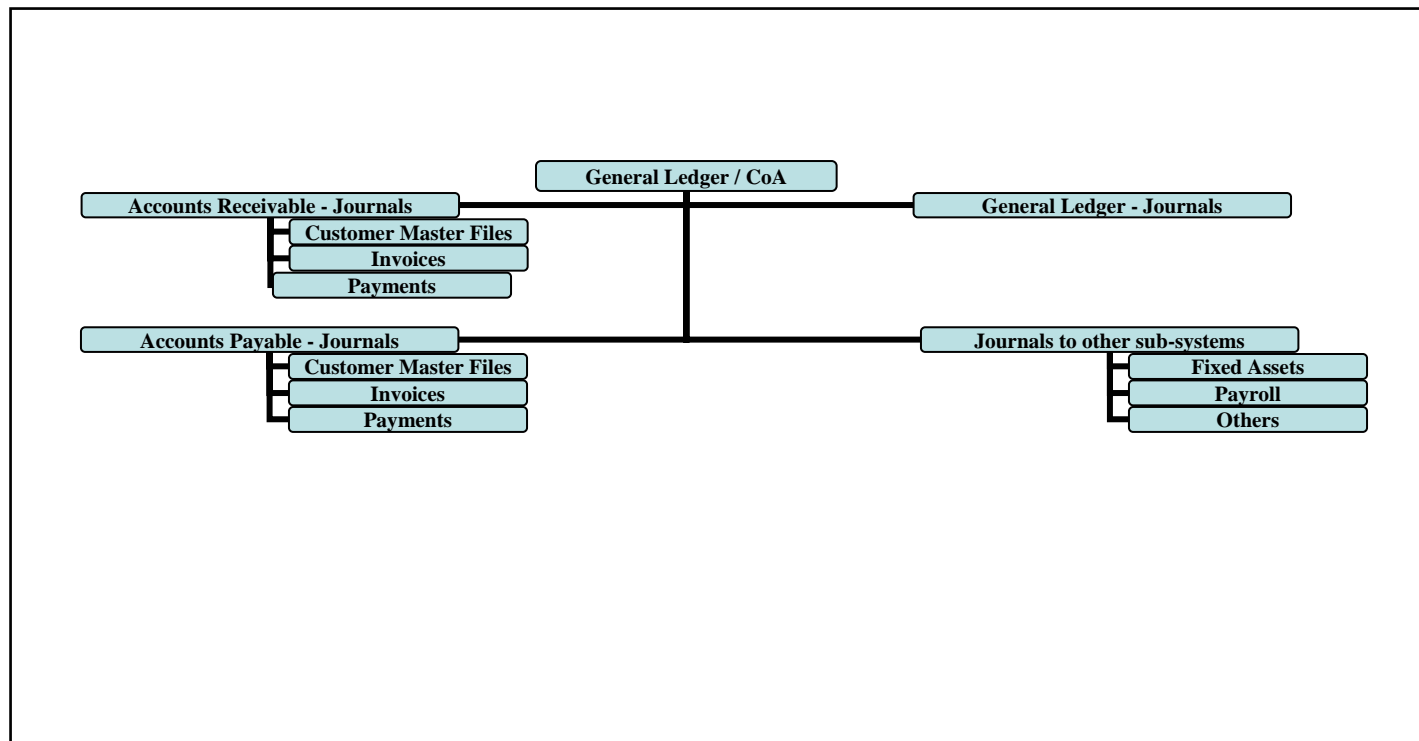
# Eight Recommendations

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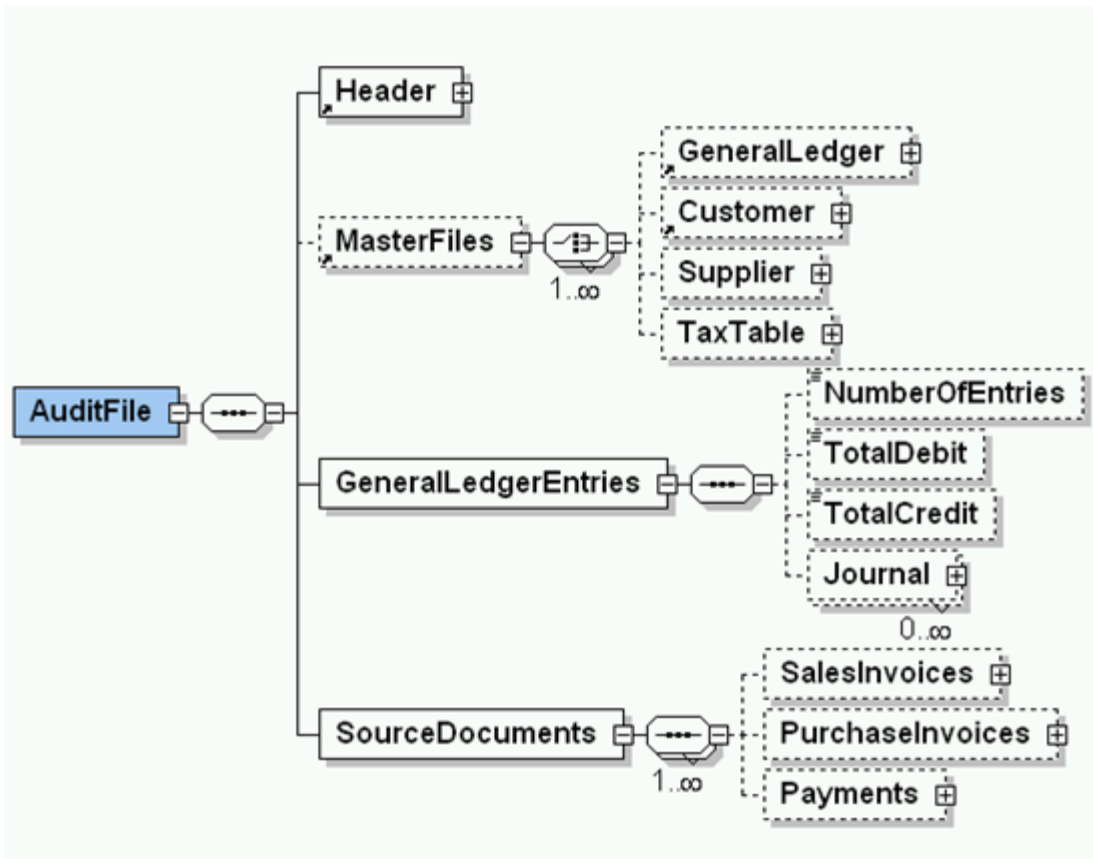
- Recommendation 7 - Archive procedures should ensure the integrity and readability of electronic records after an extended period, as well as allowing auditors to **retrieve records on demand**.
- Recommendation 8 - A **certification standard**, based on this guidance should be developed on a global basis rather than on individual administration basis.

# Principles of BASDA SAF-T Design

- Dutch Auditfile as base
- Detail from European model AR, AP, summaries from IM, PR, FA
- No generic structures or fields



# SAF-T Top Level Structure



No reuse of similar structures - nothing generic

# Basic Comparison: XBRL GL and SAF-T



	<b>XBRL GL</b>	<b>BASDA SAF-T</b>
Documentation	Yes	Very limited
Multilingual capability	Yes	None native
Multi-GAAP capability	Yes	No
Useful for internal reporting	Yes	Very limited
Suitability for US-based systems	Yes	Limited
Inventory/Services master files	Yes	Very limited
Employee information	Yes	No - a later SAF for Payroll planned
Fixed Asset/Depreciation	Basic	None - a later SAF for fixed assets
Cash management	Basic	None
Public vetting	Years	Very limited
Fields specific certain jurisdictions	No	Customized to these needs

# XBRL GL and SAF Overlap



# Questions?

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  - (585) 271-4070
- Find out more
  - [www.xbrl.org](http://www.xbrl.org)
  - [www.pwcglobal.com/xbrl](http://www.pwcglobal.com/xbrl)
  - [www.nasdaq.com/xbrl](http://www.nasdaq.com/xbrl)



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# Additional Materials

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- Demonstration slides of XBRL GL in action

# Excel Tool

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- Takes Journal Entries
- Includes basic document information
- Also Customer, Vendor, Employee
- And link to XBRL reporting

Journal ID												
Journal ID	Entry #	Account	Entity Making Entry	Account	Amount	J/E Date	Event	Doc. type	Doc. No.	Agency Type	Agency Duns No.	Entity
2 CR	1	1000		Cash	1000	2003-12-31	Cash receipt	Check	20378	Customer	100	
3 CR	1	1200		Accounts Receivable	-1000	2003-12-31	Cash receipt	Other		Other		
4 SJ	2	1200		Accounts Receivable	500	2004-01-01	Sale	Other		Other		
5 SJ	2	5000		Sales	-500	2004-01-01	Sale	Invoice	1002637	Customer	4567	16-238
6 PL	3	6000		Payroll	5000	2004-02-15	Payroll	Other		Other		
7 PL	3	2200		Payroll taxes payable	-600	2004-02-15	Payroll	Other		Other		
8 PL	3	2100		Garnish payable	-200	2004-02-15	Payroll	Other		Other		
9 PL	3	1000		Cash	-3000	2004-02-15	Payroll	Check	1035	Employee	200	123-47
10 PL	3	1000		Cash	-1200	2004-02-15	Payroll	Check	1036	Employee	202	166-77



11 CD  
12 CD  
13 PJ  
14 PJ  
15 CD  
16 CD  
17 GJ  
18 GJ  
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Ready

Microsoft Excel - XBRLGL-FMS-Consol.xls  
File Edit View Insert Format Tools XBRL Data Window Help Adobe PDF  
Type a question for help  
100%  
10  
A1 Journal ID  
M N O P Q R S T U  
1 Entity Tax Code Entity Description Street City State Country Zip Taxonomy Schema Taxonomy Element  
2 Baggins Inc. 1201 South Joyce S Tampa FL USA 33607 us-gaap-ci-2003-07-07.xsd CashCashEquivalents  
3 1201 South Joyce S New York NY USA 11101 us-gaap-ci-2003-07-07.xsd AccountsReceivableTradeNet  
4 us-gaap-ci-2003-07-07.xsd AccountsReceivableTradeNet  
5 16-2387654 Frodo LLP us-gaap-ci-2003-07-07.xsd SalesRevenueNet  
6 1201 South Joyce S Chicago IL USA 33409 us-gaap-ci-2003-07-07.xsd SalariesWages  
7 us-gaap-ci-2003-07-07.xsd AccruedTaxes  
8 1201 South Joyce S Tysons Co VA USA 22202 us-gaap-ci-2003-07-07.xsd OtherCurrentLiabilities  
9 123-47-9283 Sam Wiser us-gaap-ci-2003-07-07.xsd CashCashEquivalents  
10 166-77-2828 Merry G. Lucky 1201 South Joyce S Tysons Co VA USA 22202 us-gaap-ci-2003-07-07.xsd CashCashEquivalents  
11 us-gaap-ci-2003-07-07.xsd OtherGeneralAdministrativeExpenses  
12 Pippin Power 1201 South Joyce S Sarasota FL USA 34238 us-gaap-ci-2003-07-07.xsd AccountsPayable  
13 us-gaap-ci-2003-07-07.xsd InventoriesNet  
14 Widgets R Us 1201 South Joyce S Sarasota FL USA 34238 us-gaap-ci-2003-07-07.xsd AccountsPayable  
15 us-gaap-ci-2003-07-07.xsd LoanToOwner  
16 Parsippany Porsche Parsippany PA USA us-gaap-ci-2003-07-07.xsd LoanToOwner  
17 us-gaap-ci-2003-07-07.xsd AccumulatedDepreciation  
18 us-gaap-ci-2003-07-07.xsd AdministrativeExpenses  
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Ready Sheet1 Sheet2 Sheet3 Sheet4 Sheet5 Sheet6

# With One Click


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- A macro collects context and file information
- Makes sure Debits = Credits
- Creates an XBRL GL file

**Instance Document Properties**

# XBRL GL Instance Creator



Context Information

Entity	AGENCY_1	Monetary Unit	iso4217:usd
Entity Schema	http://www.treasury.gov	As of date	2004-09-30

Document Information

Document Type	journal
---------------	---------

File Properties

File Name	XBRLGLforPeriod20040930
File Path	C:\DEMO-XBRLGL

Form Actions

Export	Import	Entity Information	Save/Close
--------	--------	--------------------	------------

**File Saved**

Your file has been saved to the following location 'C:\DEMO-XBRLGL\XBRLGLforPeriod20040930.xml'

OK

**Microsoft Excel**

For the entries you have coded, Dr-Cr = 0

OK

# Valid XBRL GL

---





```
<?xml-stylesheet type="text/xsl" href=".\\treas-imp-a2.xsl"?>
<xbrl xmlns="http://www.xbrl.org/2001/instance" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns:xlink="http://www.w3.org/1999/xlink"
xmlns:xbrl="http://www.xbrl.org/2001/XLink/xbrlbase" xmlns:iso4217="http://www.xbrl.org/2003/iso4217" xsi:schemaLocation="http://www.xbrlgl.com/gl-plt/
XBRLGL.xsd" xmlns:muc="http://www.xbrl.org/taxonomy/int/gl/muc/2004-05-13/" xmlns:plt="http://www.xbrlgl.com/gl-plt/"
xmlns:usk="http://www.xbrl.org/taxonomy/int/gl/usk/2004-05-13/" xmlns:bus="http://www.xbrl.org/taxonomy/int/gl/bus/2004-05-13/"
xmlns:cor="http://www.xbrl.org/taxonomy/int/gl/cor/2004-05-13/">
  <cor:accountingEntries>
    <cor:documentInfo>
      <cor:entriesType nonNumericContext="NNC1">journal</cor:entriesType>
    </cor:documentInfo>
    <cor:entryHeader>
      <cor:sourceJournalID nonNumericContext="NNC1">cr</cor:sourceJournalID>
      <cor:entryNumber nonNumericContext="NNC1">1</cor:entryNumber>
      <cor:entryDetail>
        <cor:account>
          <cor:accountMainID nonNumericContext="NNC1">1000</cor:accountMainID>
          <cor:accountMainDescription nonNumericContext="NNC1">Cash</cor:accountMainDescription>
        </cor:account>
        <cor:documentType nonNumericContext="NNC1">check</cor:documentType>
        <cor:documentNumber nonNumericContext="NNC1">20378</cor:documentNumber>
        <cor:entryComment nonNumericContext="NNC1">Cash receipt</cor:entryComment>
        <cor:amount numericContext="NC1">1000</cor:amount>
        <cor:postingDate nonNumericContext="NNC1">2003-12-31</cor:postingDate>
        <cor:identifierReference>
          <cor:identifierType nonNumericContext="NNC1">customer</cor:identifierType>
          <cor:identifierCode nonNumericContext="NNC1">100</cor:identifierCode>
          <cor:identifierDescription nonNumericContext="NNC1">Baggins Inc.</cor:identifierDescription>
          <bus:identifierAddress>
            <bus:identifierStreet nonNumericContext="NNC1">1201 South Joyce Street</bus:identifierStreet>
            <bus:identifierCity nonNumericContext="NNC1">Tampa</bus:identifierCity>
            <bus:identifierStateOrProvince nonNumericContext="NNC1">FL</bus:identifierStateOrProvince>
            <bus:identifierCountry nonNumericContext="NNC1">USA</bus:identifierCountry>
            <bus:identifierZipOrPostalCode nonNumericContext="NNC1">33607</bus:identifierZipOrPostalCode>
          </bus:identifierAddress>
        </cor:identifierReference>
      </cor:entryDetail>
    </cor:entryHeader>
  </cor:accountingEntries>
  <cor:xbrlInfo>
    <cor:xbrlTaxonomy nonNumericContext="NNC1">us-gaap-ci-2003-07-07.xsd</cor:xbrlTaxonomy>
  </cor:xbrlInfo>
</xbrl>
```

This file is valid. OK

# Note: Reference To XSL Stylesheet

---





XMLSPY - [XSL Output.html]

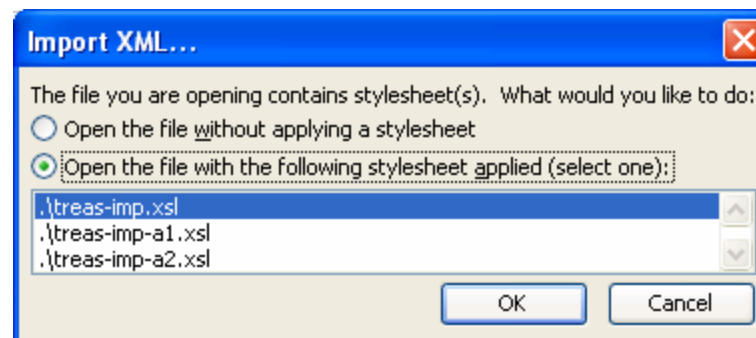
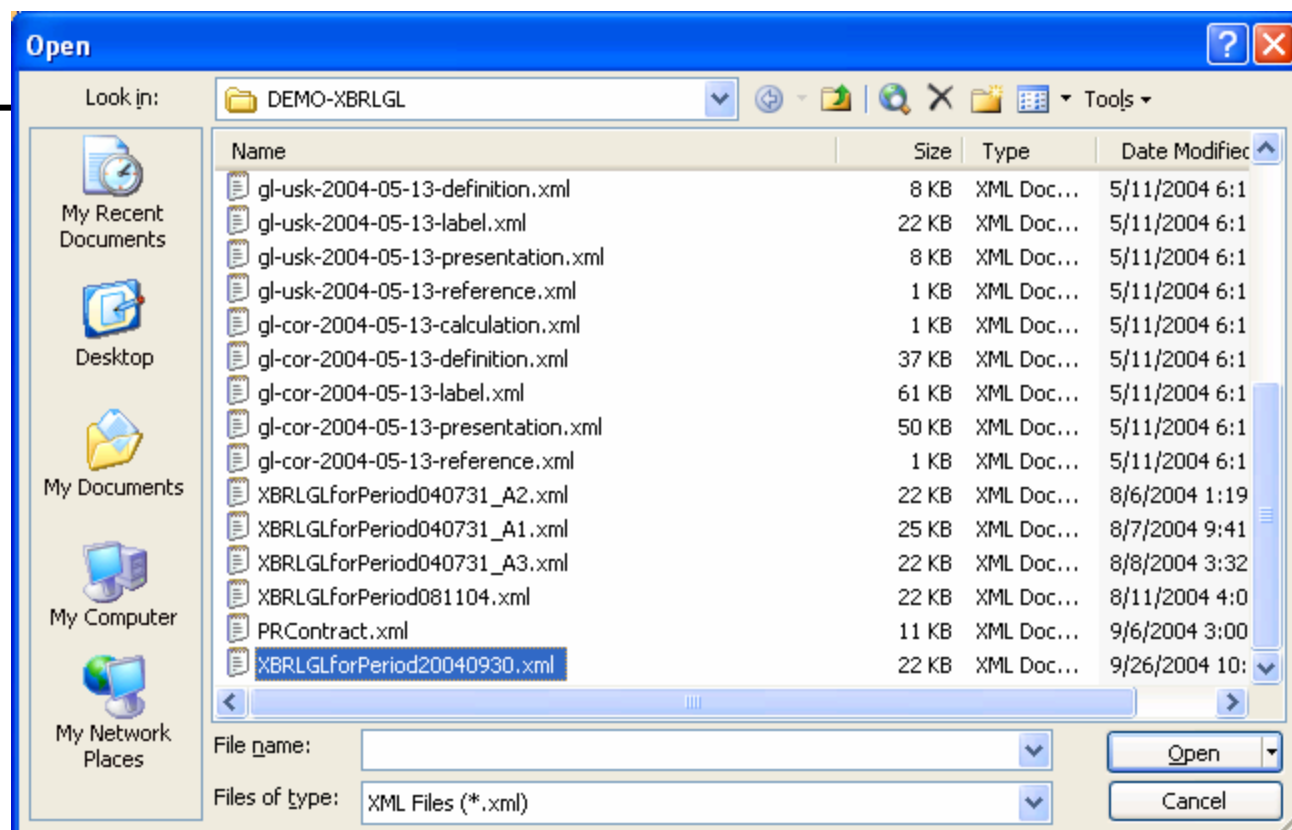
FileEditProjectXMLDTD/SchemaSchema designXSLAuthenticConvertViewBrowserToolsWindowHelp

# Coming Back

---



- XSL also prepares this and other files for IMPORT to Excel



# Back in Excel

---



- The stylesheet keeps what is necessary for Excel and strips the rest
- Permits roundtrip and ready to add more entries!

Microsoft Excel - XBRLGLforPeriod20040930.xml [Read-Only]							
File Edit View Insert Format Tools XBRL Data Window Help Adobe PDF							
Type a question for help							
100%							
Source Journal							
A	B	C	D	E	F	G	H
Source Journal	Reference/Transaction Origin	Acct #	Division	Account	Amount	J/E Date	Event
cd	4	6200	AGENCY_1	Utilities	500	2/28/2004	Light bill
cd	4	2000	AGENCY_1	Accounts Payable	-500	2/28/2004	Light bill
cd	6	1470	AGENCY_1	Accumulated Amorization	10000	5/1/2004	Payment on owners' car
cd	6	2300	AGENCY_1	Notes Payable	-10000	5/1/2004	Payment on owners' car
cr	1	1000	AGENCY_1	Cash	1000	12/31/2003	Cash receipt
cr	1	1200	AGENCY_1	Accounts Receivable	-1000	12/31/2003	Cash receipt
gj	7	1750	AGENCY_1	Accumulated Depreciation	50000	6/1/2004	Reclassify asset portion of Officer's life insurance
gj	7	6740	AGENCY_1	Officer's Life Insurance	-50000	6/1/2004	Reclassify asset portion of Officer's life insurance
pj	5	1400	AGENCY_1	Inventory	2000	3/1/2004	Purchases
pj	5	2000	AGENCY_1	Accounts Payable	-2000	3/1/2004	Purchases
pl	3	6000	AGENCY_1	Payroll	5000	2/15/2004	Payroll
pl	3	2200	AGENCY_1	Payroll taxes payable	-600	2/15/2004	Payroll
pl	3	2100	AGENCY_1	Garnish payable	-200	2/15/2004	Payroll
pl	3	1000	AGENCY_1	Cash	-3000	2/15/2004	Payroll
pl	3	1000	AGENCY_1	Cash	-1200	2/15/2004	Payroll
sj	2	1200	AGENCY_1	Accounts Receivable	500	1/1/2004	Sale
sj	2	5000	AGENCY_1	Sales	-500	1/1/2004	Sale
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